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With the PNEUMATIC CONDENSER gold foil may used in many cases where the length and severity of the operation would otherwise prevent its use



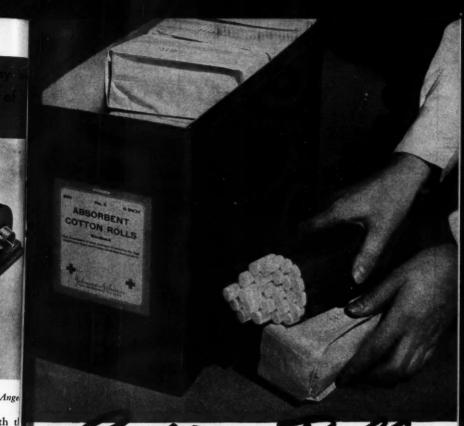
Designed by Dr. George M. Hollenback, D.D.S., F.A.C.D., Los Ange

Gold foil is condensed to greater density, with the Pneumatic Condenser, in less time, with less disconfort for the patient and less strain for the operator.

A small air compressor, operated by the electric engil or with its own motor unit as shown above, causes pulsating movement of air which is carried to the straight and angle condensers and produces the blow Hand pressure may be applied at the same time to blow is delivered.

Additional information about the Pneumatic Condenser will be sent on request.

THE Cleveland DENTAL MANUFACTURING COMPANY



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• Johnson & Johnson dental rolls are soft, absorbent, and conform readily to mouth contour. Sterilized after packaging. Packed in convenient paper bags. In 4 standard diameters; 1½" and 6" lengths.

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The Publisher's CORNER



BY MASS

NUMBER 212

AN OLD FRIEND of the CORNER, practicing a few states away, wrote last month: "It was an unexpected Christmas greeting that set me to pondering on the possibilities of good will. The underlying potentials of our every act, friendly or otherwise, might well astonish us could we measure them.

"Here am I, wriggling a tortuous course through the labyrinth of time and circumstance, somehow emerging from each *cul de sac* with no clear understanding of how I accomplished my escape. Is it too great a strain on credence to think that perhaps His grace as expressed in the kindly wishes of my friends is the key to my over-rewarded efforts? I hope that may be the answer, for surely in myself do not lie the talents equal to the results. I would be less than grateful did I not acknowledge my indebtedness."

His letter set me to "pondering on the possibilities of good will" and the power of kindly acts. Human intelligence, limited as it is, will likely never learn how to measure this power on any scientific basis. But most of us have, at times, been able to measure it in terms of our own experience, able to compute the power of thoughtful kindliness

Clear and strong in my own memory are the friendly things that people did for me, even long years ago, the kindly things they said to me which changed my thinking, gave me courage, helped me to "wriggle through the labyrinth of time and circumstance."

Like my friend, I know that I have never identified anywhere near (Continued on page 140)

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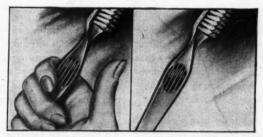
POINTING TO THE MULTIFOLD ADVANTAGES OF THE **D. D.** TOOTHBRUSH



Brushes the Teeth

Massages the Gums

(1) High quality genuine bristles of good resilience for brushing and massage.
(2) NOTE the small brush head with bristle knots widely separated for cleansing penetration to all five tooth surfaces. Even contour of bristle levels make brushing and massage safe.



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You can recommend D.D. Toothbrush to your patients for safe, efficient tooth and gum care.

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NEW YORK, N. Y.

GOOD-WILI BUILDER

• Naturally your gift of delicious Dentyne Chewing Gum is a treat your patients appreciate—that spicy flavor is a favorite with thousands. And Dentyne does more than create good will—

This specially firm, "chewy" gum helps emphasize your advice on mouth health—it combats the lazy habits of

mastication induced by our modern diet of soft foods. Chewing Dentyne strengthens the whole masticatory apparatus through function—and increases the flow of saliva, promoting natural cleansing.

To obtain free Dentyne samples for your office—simply fill out and mail this coupon.

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WHEN YOU MAKE SURE OF ALL THREE!

● PATIENTS ARE QUICK to notice, and appreciate, sparkling teeth and healthier gums—such as naturally follow proper brushing... with products that are truly adapted for the purpose.

PYCOPÉ Tooth Powder is "Council-Accepted." Its CLEANSING ACTION is practically 100%. Containing no soap, no glycerin, its SOLUBILITY is equally high. The salt, of its salt-and-soda base, is sifted to eight times the ordinary fineness and is in complete solution within 30 seconds. It is also 100% SAFE. It has no sodium perborate, no grit, no dangerous drugs. And it WILL NOT MAT a toothbrush!

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Here, at last, are ethical products that fully perform as expected—safely and thoroughly!—PYCOPE, Inc., 2 High Street, Jersey City, N. J.



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ETHICAL PRODUCTS WORTHY of YOUR PRESCRIPTION

all the kindly acts of others which have helped me to "emerge from each *cul de sac* with no clear understanding of how I accomplished my escape." Just as he does, one likes to think of the good will of friends as coalescing in a great powerful force that helps one through trouble and perplexities with which, unaided and alone, one could not cope.

The thought is comforting. Each of us, in his heart of hearts, knows his own frailties and limitations. Outwardly, we profess powers and abilities and bravery beyond what we really own, while secretly aware of our weaknesses and fears. It is comforting, then, to think of friends' good will enveloping us, shielding us from peril, vitalizing us, somehow imparting fresh courage when the flame burns low and seems almost to vanish as dark thoughts cast deep shadows of irresolution and doubt.

We dwell in our minds, we live in our thoughts, and the littlest things determine the course of our thinking, sometimes determine its course throughout life, and so give direction to life itself. More than one bewildered soul has found itself, and found strength and resolution, found new depths of courage, and hope, and determination in the bright light of a friend's heartening word.

"The underlying potentials of our every act might well astonish us could we measure them"; for there are times when the things we say and the things we do are heard and seen in another mind until life ends, heard as clearly, seen as clearly as in the first moment. This we know.

And, knowing this, we can have faith that the unspoken kindly thoughts of friends do envelop us, and protect us, and help us to achieve beyond our talents.

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The Vitamins of Cod Liver Oil PERIOD!

WE MEAN the kind of period that you put at the end of a sentence. The kind that means "the end—that is all—nothing more"—because we feel that that is the best description of White's Cod Liver Oil Concentrate—the vitamins of cod liver oil and nothing more—no disagreeable taste due to fatty, superfluous oils, no unpleasant odor, no digestive difficulties.

In your dental practice there is often a vital need for recommending the use of White's Cod Liver Oil Concentrate because of the important A and D reinforcement it offers as a tooth-protective measure. This is particularly evident during pregnancy and, in the growing child, during the periods of higher susceptibility to caries.

You can confidently recommend White's Cod Liver Oil Concentrate in either pleasant-tasting tablets or tasteless capsules. White Laboratories, Inc., Newark, New Jersey.

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Making HISTORY



PROTECTING the dentist's vision... relieving the possible eyestrain of insufficient illumination... This is the history-making contribution of the new Castle "Tru-Vision" light. Based on accepted principles of surgical lighting, the cool, color-corrected "Tru-Vision" beam completely illuminates the entire oral cavity for faster, more accurate work... Yes, here's a light that is back out of the way of the operating field, affording complete maneuverability of the engine arm. Adjustment to the patient's mouth is simple; allows ample head movement within the beam and without glare to the patient or dentist.

No wonder doctors everywhere are saying they would not part with their "Tru-Vision" at any price. And no wonder no second-hand "Tru-Vision" lights are available. Seeing is believing—so ask your dealer to demonstrate how "Tru-Vision" lights have completely revolutionized dental illumination.

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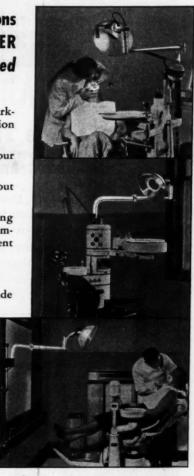
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Check these "T-V" Reasons for FASTER, BETTER WORK and protected eyesight...

- Provides enough light in darkest oral areas for quick precision seeing.
- 2 Gives ease, not strain, to your eyes.
- 3 Puts the light fixture back, out of your operating area.
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- 5 Prevents almost all shadows.
- 6 Provides better color for shade matching.
- 7 Prevents heat radiation.
- 8 Fits your unit, or mounts on wall.

Here are just a few of the many, many features (some of them highly technical) that are responsible for the popularity of "T-V" Lights and the sale of thousands of them.

Wilmot Castle Co., Rochester, N. Y.



Tru-Vision LIGHT

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No. 11

The Truth— It Cleans and Polishes

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 No more than that can be actually accomplished by any dentifrice. But as to the degree of effectiveness in cleaning and polishing — that's another matter. Try Pepsodent Tooth Paste or Powder and see what we mean.

THE PEPSODENT CO.

Professional Department
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Send me ☐ Unflavored "Composite"

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TOASTED PURE WHOLE-WHEAT-AND-MILK BRING Balanced Nourishment TO BREAKFAST

Food experts look to National Biscuit Shredded Wheat-and-milk as the dish to delight the appetite and provide balanced nourishment.

Here's what this favorite breakfast dish of millions gives:

- I. PROTEINS help develop the muscles and the other tissues.
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- 5. PHOSPHORUS helps build teeth and bones.
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THE ORIGINAL NIAGARA FALLS PRODUCT

THE SEAL OF PERFECT BAKING



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150 yd. Champion Floss is of course only ONE of many items.

CHAMPION ORTHODONTIA CORD is far and away ahead of gold wire and far less costly—Write for free samples!



50 yd. jar \$1.25 Sizes 0 (fine) 1-2-3-4-5-8-9



\$2.00 for 3 tubes and 1 jar

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(Tape) FLOSS has been re-de-

veloped—improved over the old patent—thinner—wider—no danger of ribbon splitting—the finest prophylactic floss made. FREE SAMPLES on request!

69 YEARS SERVICE TO THE Dental Profession puts us near the head of the list in providing the profession with "Good tools for good work."

GUDEBROD BROS. SILK COMPANY, Inc.

Founded 1870

Manufacturers of Technical Sutures for oral suturing— Floss Orthodontia Cord

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Pharmaceuticals of merit for the physician

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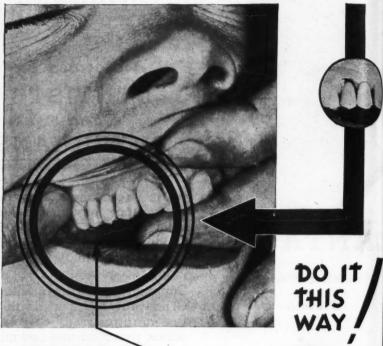
The importance of an adequate supply of vitamins C and D for maintaining the nutrition of the dental structures, especially during childhood, is generally recognized.

PHYSICIANS

Cantaxin (pure synthetic vitamin C) has proved of special value in the management of dental caries, pyorrhea and certain affections of the gums when these are attributable to a deficiency of vitamin C due either to low intake or insufficient assimilation.

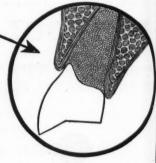
For promoting healthy growth of teeth Drisdol in Propylene Glycol is particularly suitable. It contains highly potent crystalline vitamin D_2 in a medium which assures complete diffusibility in milk without impairment in taste. Drisdol in Propylene Glycol is extensively used because of ease and simplicity of administration, reliability of dosage, small dose and economy.

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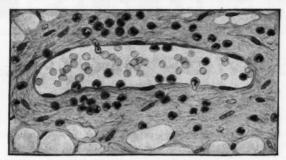


Arrow indicates Second Right Bicuspid positioned immediately after extraction. Note the loose free fit essential to Proper Adaptation.

A LOOSE FREE FIT is essential to the Proper Adaptation of Steele's Trupontics. Whether the restoration is placed over a healed ridge, partially healed ridge, or inserted immediately after extraction, there must be absolutely no impingement of the porcelain against the soft tissue.



SEND TODAY for Free copy of "Proper Adaptation of Steele's Trupontics," an illustrated booklet giving the complete technic for Proper Adaptation.



The EMIGRATION OF LEUCOCYTES through the walls of small blood vessels is an early defense reaction tending to check the spread of bacteria. Due to lowered general resistance, the attempt at localization of the organisms may fail and systemic invasion may ensue.

Improved Elimination AIDS DEFENSE

The dentist may be able to aid the defensive forces of the body by flushing the colon of wastes which often contribute to lowered resistance. The FLUID BULK provided in intestines by the action of SAL HEPATICA gently stimulates peristalsis to flush accumulated wastes from the bowel. Its mineral salts help neutralize excessive gastric acidity and promote bile flow to aid digestion.

SAL HEPATICA makes a zestful, effervescent drink which resembles the action of famous mineral spring waters.

SAL HEPATICA

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S. S. WHITE ZINC CEMENT

(OXYPHOSPHATE)

COMPLIES WITH A. D. A. SPECIFICATION NO. 8, FIRST REVISION

It is cool setting.

Cool setting indicates freedom from porosity, better working qualities, greater strength, and permanence.

For general cementing requirements, crowns, bridges, inlays, etc; for steps, liners, or bases under fillings; for dressing seals; fillings in deciduous teeth, temporary fillings in permanent teeth.

Supplied in six colors.



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Contents

- 1 Bottle (1 oz.) Powder No. 1, Ceramic Light
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- 1 Bottle (1 oz.) Powder No. 5, Golden Yellow
- 3 Bottles Liquid
- 1 each S.S. White Abrasive Points (Nos. 53, 54, 55, 56)
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- 1 Sample S.S. White Copper Amalgam

A practical assortment for a reasonable price\$6.50

S. S. WHITE SILVER CEMENTS

COMPLY WITH A. D. A. SPECIFICATION NO. 8, FIRST REVISION

More potent in germicidal efficiency than copper cements; far more dependable in respect to strength and durability.



Silver Chloride

For setting gold crowns, bridges and posterior gold inlays, for fillings, dressing seals and liners or bases in teeth where reasonably active germicidal action is indicated and where light gray color of the cement is not objectionable.



Silver Phosphate B

For use under posterior gold crowns and iolays, in pulp chambers, in deciduous teeth and root canals, for dressing seals, when strong germicidal action is desired. Silver Cement "B" is a self-limiting anodyne cement.

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Turns to a dark gray upon exposure to light,

One Ounce Package (1 oz. powder A or B and liquid) \$2.00

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KRYPTEX

An outstanding translucent cement.

Any restoration cemented with

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Indicated for all cementing operations, especially jacket crowns and ceramic restorations where color and translucence are important; for fillings in simple cavities where marginal support and protection are provided; for silicate windows in open-faced crowns, and temporary jacket crowns.

Made in six colors.

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GERMICIDAL KRYPTEX

Supplied in one color, No. 3, Light Yellow. This is Kryptex with 2/10% mercurammonium chloride added. It discolors slightly.

Germicidal Kryptex is ideal for cementing orthodontic bands; for filling deciduous teeth, pits and fissures in six-year molars, and for cementing operations where a potent germicidal cement is desired.

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Contains ½ oz. No. 3 Powder and Liquid\$3.00

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Liquid for S.S. White Kryptex, Germicidal Kryptex and Filling Porcelain Improved is the same.

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UR Baking Soda (Arm & Hammer and Cow Brand) is recognized by the dental profession to be an effective dentifrice because it cleans teeth naturally, pleasantly, thoroughly. Dentists do well to recommend it to patients for their daily use because, in addition, its cost is so extremely low.

Arm & Hammer and Cow Brand Baking Soda are acceptable to the Council on Dental Therapeutics of the American Dental Association. They are both Sodium Bicarbonate U.S.P. XI and are frequently used in cases of threatened acidosis from any cause, in a 2% solution for the irrigation of sockets, to remove accumulated mucus and debris from mouth and throat. As a post-operative cleansing gargle, for ulcerative stomatitis resulting particularly from the use of bismuth and mercury, to prevent the black deposit inside your vulcanizer and to protect instruments in your sterilizer against rust and tarnish.

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Dentistry in America and elsewhere is in full agreement about KERR Blue Inlay Casting Wax. For twenty years its leadership has been undisputed.

KERR Blue Inlay Casting Wax is workable over a wide range of temperatures, fits any technique, and adapts itself readily to direct or indirect casting operations. Its contrasting color is another important merit. KERR Blue Inlay Casting Wax

is furnished in two varieties-

the Regular in hexagon and the Hard in round stick form. The Hard offers a slightly wider working range. Ask your dealer for either.

DETROIT DENTAL MFG. CO. DETROIT



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SCALER FOR EVERYNEED

. . In the Enlarged, Complete Line of

MORSE SCALERS

With the addition of the popular Jaquette type scalers Nos. 3, 4 and 5, and the large sickle type, No. 6, the new complete line of Morse Scalers provides for every phase of instrumentation required in dental prophylaxis. For these new types supplement the extraordinarily wide range of operating proficiency inherent in the three small hook scalers of distinctive Morse design—Nos. 0, 1 and 2—which may be bent, cold, to any angle desired . . . Now, with these four added types, you will more than ever appreciate the efficiency, as well as the economy, of Morse Scalers and the Morse-originated interchangeable-point principle.

. . AND A CHOICE OF HANDLES, TOO!

Remember also that the Morse clutch type handle is now available in two sizes—regular and small—so that you can satisfy your own preference as to diameter and weight. Both are heavily chrome-plated—non-tarnishing and non-rusting, inside and out . . . Order a Morse Outfit today.

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SCALER OUTFIT . . Contains eight Scalers - - one of each type; and two Clutch type handles - - either size . .

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THE RANSOM & RANDOLPH CO. . TOLEDO, ONIO



FEBRUARY 1939

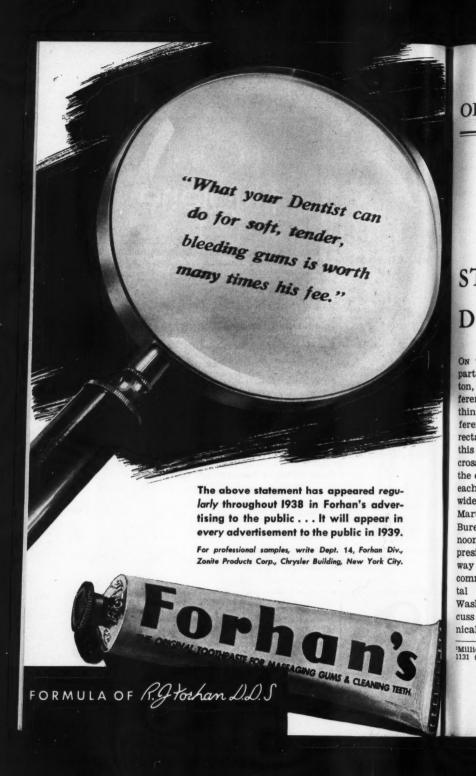
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D.D.S., M.D.	Dentists in the News
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EDITORIAL OFFICE: 708 Church Street, Evanston, Ill.; PUBLICATION OFFICE: 1005 Liberty Avenue, Pittsburgh, Pa.; Merwin B. Massol, Publisher; W. E. Craig, D.D.S., Associate; R. C. Ketterer, Publication Manager. NEW YORK: 18 East 48th Street; Stuart M. Stanley, Eastern Manager. CHICAGO: 870 Peoples Gas Building; John J. Downes, Western Manager. ST. LOUIS: Syndicate Trust Building; A. D. McKinney, Southern Manager. SAN FRANCISCO: 155 Montgomery Street, LOS ANGELES: 318 West 9th Street; Don Harway, Pacific Coast Manager.



STATING THE NATION'S DENTAL PROBLEM

On the third floor of the Department of Labor in Washington, in one of the spacious conference rooms, there is something new in the way of a conference table. Unlike the long rectangular tables of tradition. this one is shaped much like the cross section of a cone so that all the conferees can see and talk to each other freely. It was at the wide end of this table that Doctor Martha Eliot of the Children's Bureau sat down, on the afternoon of December fifteenth, to preside at something new in the way of a conference. A special committee of the American Dental Association had come to Washington on invitation to discuss with the President's Technical Committee1 the dental aspects of a national health program now under consideration.

Conversations began in an atmosphere of friendliness. The conferees in both groups attempted to take an objective view of the nation's dental problems. In opening the meeting Doctor Eliot explained that the Technical Advisory Committee, which was working with President Roosevelt's Interdepartmental Committee, in an attempt to coordinate health and welfare activities, was anxious to understand the points of view of all the health professions and associated groups. This information, she pointed out, was to be used as a guide in shaping their future plans for a national health program. Doctor Eliot then turned the meeting over to Doctor Harold W. Oppice, Chicago, chairman

Millions for Health, ORAL HYGIENE 28: 1131 (September) 1938.

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of the dental committee, and asked him and his associates to interpret the recommendations for a national health program made by the American Dental Association at the Saint Louis Meeting.

Of the five members of the special dental committee, known as the National Health Program Committee, which had been appointed by the Board of Trustees of the American Dental Association, to confer with a government committee and clarify the recommendations of the Association, four were present. All were from large population centers where they had an opportunity to become familiar with the acute dental problems of the low-income and indigent groups: from New York, Alfred Walker; from Bethlehem, Pennsylvania, R. M. Walls; and from Washington, D. C., C. Willard Camalier. Leroy M. S. Miner was unable to attend. Doctor Oppice, however, introduced three other dental representatives who came to assist the committee, in its presentation: President Marcus L. Ward, of Ann Arbor, Michigan, and Lon W. Morrey and Samuel R. Lewis of the Central Office in Chicago.

Most of the discussion, directed by Doctor Oppice, centered first about the important recommendation that the government appropriate funds for a long range program of research to aid the American Dental Association in determining the cause of dental caries. It was the suggestion of the dental committee that this project could be conducted in much the same way as the cooperative program now in operation between the Research Commission of the American Dental Association and the U. S. Bureau of Standards.

The need for a more comprehensive preventive dental program for children, as the real basis of any health program, was emphasized repeatedly by the dental committee. They also recommended augmenting present maternal and child welfare services to include more effective dental care and increasing efforts to educate the public on dental problems. With reference adults in the low-income group, the dental committee suggested that a general tax program be enacted to supply funds to rehabilitate these adults and make them more useful members of society by putting their mouths in a healthy condition. To take care of the indigent, it was suggested that the present emergency dentistry programs be extended, with the government supplying whatever additional funds are necessary from taxation.

When the subject of compulsory health insurance came up for discussion, the dental committee pointed out that it would be impossible to give adults adequate dental service under such a program because every person requires some dental service and the costs would be prohibitive. They held that any service short of complete dental care would not be satisfactory and that the

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financial burden of furnishing this care would be such that bad practices would inevitably develop. It was explained that dental service, upon which a person's physical rehabilitation depends, cannot be regulated or limited entirely by costs.

To give a factual basis to these discussions on compulsory health insurance. Peter T. Swanish. Ph.D., Economist and Commissioner of Placement and Unemployment Insurance in Illinois, who happened to be in Washington at the time, was called before the conference. He presented pertinent facts on dental costs based on statistical data he had compiled for the Chicago Dental Society2 from a detailed examination of the mouths of 4.211 industrial employees in Chicago. From his study he told the conference he had concluded that the average annual cost of rehabilitating the mouths of these people would be \$48 for women and \$55 for men, or \$53 for both men and women together.

"In the face of tremendous fiscal obstacles in the way of a plan organized to provide for the actual dental needs of men and women," Doctor Swanish said, "it is highly probable that a health insurance plan would be forced of necessity to limit itself to providing preventive treatment only

.... there would still remain a vast amount of dental treatment for the private practitioner to supply."

In interpreting the recommendation for the establishment of a separate Federal Department of Health with a physician as secretary, and member of the President's cabinet, and a dentist as his first assistant secretary, the committee made it plain that the American Dental Association would like to see this same set-up regarding physicians and dentists carried out in all state and local departments of health. A further suggestion was made that the dental administrator for any general health program should be assisted by a policy board composed of dentists recommended by the local, state, or national dental society. This, it was explained, would eliminate political control of any health program, and yet give officials plenty of leeway in selecting qualified practitioners. The method was offered by the dental committee as an alternative to placing dental officers under civil service.

During the discussions Doctor Oppice commended the government representatives for having recognized that dental disease is one of the most prevalent diseases of mankind. "Our committee regrets the fact, however," he said, "that the American Dental Association was not represented officially in the original deliberations of the Technical Committee. Had such cooperation been obtained we feel that more

² The statistical study made by Doctor P. T. Swanish was based on figures compiled by the Chicago Dental Society's Industrial Diagnostic Survey Committee. His study was published by the Society in 1938 under the title THE COST OF DENTAL CARE UNDER HEALTH INSURANCE.

specific recommendations for the prevention and control of dental disease might have been included in the Technical Committee's report."³

In speaking of the "highest quality of dental service," it was explained that this did not necessarily mean the *most expensive*, but it did mean service of high quality for patients in *all* levels of population." The dental committee also favored having the eligibility of applicants for service passed upon by local authorities, with each community setting up its own economic ceilings depending upon local conditions.

Throughout the Washington conference all those present kept in mind that the conversations were exploratory rather than de-

finitive. The Technical Advisory Committee was seeking information to be used later in formulating a national health program but was not deciding on matters of policy, which must be referred to the Interdepartmental Committee. In the same way the special committee of the American Dental Association sought only to interpret the wishes of the Association. Any extension of recommendations already made would, Doctor Oppice made clear, have to be referred to the House of Delegates. The American Dental Association, according to the dental committee, is eager to cooperate in a national health program, but it insists on the right to examine thoroughly all proposals to be sure that the public needs and professional standards are well protected before any new law is formulated.

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³ National Health Conference, A National Health Program, Recommendations I-V, pages 1-vi, Washington, D. C., 1938.

COÖRDINATING AMERICAN DENTISTRY

Dentistry is not a self-sufficient entity that can entrench itself behind a Chinese wall and carry on its work effectively independent of all other groups. It has many important relationships to develop and maintain with the various departments of the federal government, the state and local governments, and a number of national associations, such as scientific, social, health, business, and labor groups.

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The most logical organization through which to maintain and improve these relationships is the American Dental Association, the membership of which includes 45,000 members or about four-fifths of all the dentists practicing in this country. By providing adequate representation in Washington, or wherever it may be needed, this group can coordinate the activities of the state or component societies of the Association with the federal bureaus. The idea of coordinating American dentistry has long been an ambition of Doctor E. H. Bruening, Omaha, the past-chairman of the Committee on Dental Economics of the American Dental Association.

Facts come to light frequently that show the necessity of having some central bureau that is in a position to aid in developing regulations concerning dental service in relation to government departments. Undoubtedly the new Social Security Board will have problems dealing with dental care in every state in the Union. At this time the Advisory Committee, appointed by the federal officials to work with the Children's Bureau of the Department of Labor, could profit by the assistance of a representative of the American Dental Association.

State dental societies are now working with state boards of health to improve dental conditions and they need direction from the national dental organization. It is also important to have qualified persons available at any time to explain to the general public the advantages of preventive measures in improving oral conditions and consequently the general health.

In attempting to solve the problems of disease prevention, the assistance of authorized representatives of the American Dental Association would be welcomed by national organizations, such as the American Public Health Association, the Parent-Teacher groups, life insurance organizations, the National Chamber of Commerce, and labor and social groups. Organized dentistry should be in a position

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LEGISLATIVE PROBLEMS





EXECUTIVE PROBLEMS

















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at all times to offer, through some central bureau, cooperation on dental problems to the federal,

state, and local governments, and all national groups that require such assistance.

WHAT THE CONSUMER PAYS FOR HEALTH CARE

MEMBERS OF FAMILIES living in small Middle-Western cities are more likely to economize by not seeing the dentist than by not buying supplies for the home medicine chest, according to a study of consumer purchases¹ made in seven cities under the direction of Doctor Louise Stanley, chief of the Bureau of Home Economics. Low-income families, it was also found in this study, consult dentists less frequently than they do physicians.

In the lowest income class studied, from \$250 to \$499, less than 40 per cent spent money for physician's fees, less than 12 per cent paid for dentists' services during the year, but 67 per cent bought some medicine. Of the families studied 467 had incomes between \$1000 and \$1250. This income group averaged spending \$47 during the year for medical care, of which \$14 went to the physician and \$6 to the dentist. In the income band \$2000-\$2249, the 215 families that cooperated in the study spent an average of \$77 for medical care with the physician receiving \$20 and the dentist \$11 of the amount. Among 201 families with incomes between \$3000 and \$4000 expenditures averaging \$114 were made for medical care, \$23 for the physician, and \$20 for the dentist. When the incomes ranged between \$5000 and \$10,000 the cost of health care averaged \$184 during the year with \$32 going to the physician and \$26 to the dentist.

"From this study, Doctor Stanley said, "It is evident that a majority of families with very low incomes did not have periodic physical examinations by a doctor and did not have the condition of their teeth checked regularly by a dentist. Average amounts spent for medical care in low income groups were not sufficient to pay for such routine services for all family members, even if the costs of serious illnesses had not been added in many instances. Since it is likely that families with low incomes need even more medical care than those that are well-to-do, these figures seem to indicate inadequate health measures. They support the contention of many social workers and others, that society should help provide adequate medical care for those who cannot pay the cost."

¹Study of Consumer Purchases made by Bureau of Home Economics of the United States Department of Agriculture, in cooperation with U. S. Department of Labor, Washington, D. C. 1938.

AVOIDING INCOME TAX TROUBLE

by REUBEN H. KOENIG, D.D.S.

FOR MANY WEEKS PAST, just as in other years, 65,000 dentists have been looking for an opportunity and for time to dispose satisfactorily of their income tax problems. Many of them have been struggling for uniformity in the keeping of their daily records for the past year in the hope of simplifying the preparation of their annual income tax returns, both federal and state.

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Knowing something about the struggle these dentists are going through, I am convinced that it is the direct result, in part at least, of a lack of education and information on business methods. Frankly, I am indicting many, if not most, of our dental schools for their failure to prepare properly the potential dentist, not in method, skill or technique in dental operations, but rather in the matters pertaining to business and in the adequate recording of his professional and business transactions. No matter how much money we earn, we may eventually become burdens upon society. Although we are required to pay taxes under the provisions of the Social Security Act, we will never become beneficiaries of it.

What I believe is needed in the training of the dental student in

business methods before he begins to practice. Although I am opposed to the teaching of a thorough course in bookkeeping to dental students, I believe a preliminary or elementary course. given sometime during the two years of college work, should be a requirement for entrance to the dental college. A complete four year course in dental economics should then be offered in the dental school. This should include a simplified system of dental bookkeeping taught during the sophomore year and then used by the student during his junior and senior years. In this manner the student would secure two full years of practical experience under competent faculty guidance and supervision. Such instruction will aid the dentist so that he may not only become proficient in his profession, but may also become independent financially. He will learn how to use economical methods and to stop any leaks or errors that often occur and how to spend wisely and judiciously and invest his earnings or savings.

The dentist who places his practice upon a cash basis will always have far more respect from the public than the man

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who works 18 hours each day and "charges it." Further, he will not be talked about as will the dentist who "charges it" and then is compelled sooner or later to force collection of an unpaid account. Our thought is this; dentistry is a business and even though we are rendering a highly technical and specialized service, we are not doing it for our health. And while we regard dentistry as a health service, we must also regard it as a business proposition.

In my article, ENTER SOCIAL SE-CURITY TAXES,1 in the December, 1936, issue of ORAL HYGIENE, I briefly discussed one of my dental bookkeeping systems which is now used by many dentists. Several dental colleges have adopted it as the basis for teaching courses in dental economics. Since that time, I have developed a second daily record book for dentists which permits of more flexibility and expansion, thereby making it less expensive, particularly for the dentist starting in practice as well as for the dental student in institutions which teach these courses to their students. Likewise it is equally adaptable for the larger practices. The strong points in favor of these systems are: first, conciseness, completeness, and simplicity; second, illustrations and explanations which make it unnecessary for the practicing dentist to take a course in bookkeeping; third, the records are easily kept and the essential facts of the business are easily determined; and fourth, a minimum amount of time and effort are required in the preparation of income tax returns when made from these records.

The editor of Oral Hygiene asked me to write an article on the common failures of dentists in making out their income tax returns. Because of my interest and research in this matter and the many questions and discussion which came as the result of clinics and lectures on this subject, I have learned what the most common failures are.

In my previous article¹ in Oral HYGIENE I presented considerable information bearing upon the subject of taxability and deductibility of income and disbursements common to dentists. A review of this information is suggested at this time

Capital Expenditures:

A flagrant error not only in dental bookkeeping, but also in the preparation of income tax returns is that of listing as disbursements, items which should be recorded as capital expenditures. By that I mean the amount paid for a typewriter or for a trade on a new or even used typewriter cannot be regarded as an expense. It must be listed as a capital expenditure. It is not tax deductible. However, since it is a part of one's capital investment of professional equipment, it is subject to depreciation and, as such, an allowance may be made for it. Even the cost of a fountain pen must be listed as

¹ Koenig, R. H.: Enter Social Security Taxes, Oral Hygiene 26A:1590 (December) 1936.

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capital expenditure, and it is not a tax deductible item. Likewise the cost of books is not deductible. In general anything which is not used as a material and which is not considered a repair, but which does add to one's capital investment must be considered as capital expenditure and is therefore not tax deductible.

Automobile Expenses and Depreciation:

In a statement from a state corporation and individual income tax division, I learned that one of the two most common errors made by dentists is the deduction, in too large an amount, for car expense and depreciation. In most cases dentists do not use their cars in their business except as transportation to and from the office. This expense is not allowable as a deduction since it is considered a personal expense and not one in connection with business.

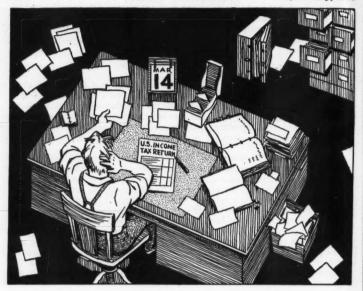
I would suggest that, every day a call to a home or to the hospital for professional purposes is made, you pay yourself out of the office funds and make a proper entry for such a car expense, whether it is your own car or whether you actually hire a taxi. Another way is acceptable provided you are fair and can support your estimate in case you are called on to do so. In that way you may estimate your car expense for business purposes and make an entry in your cash book each month or at the end of the year. In case you are asked to prove your cash book entry, you can refer to your patient record card to show that you made such a call.

So-called repairs, which consist of general over-hauling or replacement of any of its essential units, are considered in the nature of renewals or replacements which appreciably prolong the life of the automobile, and will not be allowable as deductions.

Bad Debts:

The other one of the two most common errors made by dentists, as well as other professional men, is the taking of deductions for bad debts when the report is made on the cash basis. All dentists should report on the cash basis. And if they report on the cash basis, they cannot make a deduction for bad debts. Deductions for bad debts are allowable only when they arise from items of income which have been included in gross income. Such items are listed in our records as fees for services rendered, but are not listed as cash receipts. If charge accounts are not included in gross income until they are paid, the taxpayer is considered to be reporting on the cash basis rather than on the accrual basis, and, therefore, can claim no deduction for bad debts. The federal and state income tax divisions are not interested in our gross services rendered, but they are interested in our gross cash receipts.

Bad debts must be regarded by the dentist as bad debts and nothing else. They represent so much lost effort, materials, supplies, over-head, and so on. They are dead losses unless considered from the point of view of charity. In my practice I do not care for 90 day charge accounts. I discourage 60 day accounts. While I say I do a cash business, I cannot ask every patient to pay immediately when the services are rendered. Therefore, we regard 30 day accounts as cash. I do a certain amount of charity service each year, but I like to know that it is charity when I am doing it. I give such work gladly and try to do it as efficiently as I do my other work, because I know it is going to a deserving and worthy person. What I dislike is being forced to do so-called charity services by charging it, only to keep it charged until it is charged off as no good. We all can do more charity work. We all do too much bad debt work.



Federal Income Tax:

This item is deductible in the state return,² but is non-deductible in the federal return.

State Income Tax:

This item is deductible in the federal return, but is non-deductible in the state return.

Depreciation:

This is deductible in both state and federal returns. This is not an actual expense and, unless a reserve fund is kept, depreciation should not be entered in the cash book as an actual expenditure. A memo record of it may be kept. This may be done monthly or yearly. It must, however, be an amount which is acceptable to the income tax divisions, and should be a fixed percentage of the original value of the equipment at the time the dentist secured possession. While it may be advantageous for the present or for any year, to make a large deduction for depreciation, the larger the percentage of deduction, the sooner will the equipment lose its value for continued deductions. Let us say your operating room equipment represents a 100 per cent value. Deducting 10 per cent each year for depreciation, there will be nothing to deduct for the eleventh and subsequent years for that same equipment unless its value has been increased by replacements or additions. It would be better to spread a smaller percentage of deduction over a longer period of years, but not to ex-

² Any reference in this article to state income tax division applies to the state of Iowa.

ceed the average useful period of the particular equipment. Some men deduct 20 per cent on equipment which would easily be good for ten years, and hence should be subject to only 10 per cent depreciation.

Magazines, Dental Journals, And Newspapers:

These items are deductible if they come to and are used in the office. On the contrary, dental books or even library books of lasting value, are not deductible. Such books add to the capital investment mentioned elsewhere in this article.

Minor Repairs On Equipment:

Repairs and replaced items of small cost are deductible.

Dental Meetings:

While there is no specific ruling in this particular matter, the bureau of internal revenue has held that, "amounts expended by physicians for railroad fare, hotel accommodations and meals in connection with attending meetings and conventions of various medical associations are held to be deductible (in the federal return) as ordinary and necessary expenses." In view of the foregoing, it would, therefore, appear that like expenditures made by a dentist are allowable deductions (in the federal return) in determining net income.

From January 1, 1934, when the Iowa State income tax law went into effect, to May 19, 1938, these expenses were not deductible in the Iowa State



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income tax return. However, on May 19, 1938, the Iowa Income Tax Division reversed the ruling relating to this expense, and it is now an allowable deduction on state income tax returns. This ruling is effective as of January 1, 1937.

Unquestionably, other states, with a regard for conformity with the federal income tax division, now consider these expenses as allowable deductions as does the state of Iowa.

Any compensation received from giving lectures and clinics at any of these meetings is considered taxable income.

Charity:

The value of services rendered for charitable purposes either gratis or at a reduced rate is not deductible. The proper way for a dentist to record charitable work for an organization, such as the Red Cross, is to make a pledge and pay it with a check with the understanding that that check or another one will be returned to cover work to be done under the direction of the organization. That gives the dentist proper credit on the records of the organization and serves as a contribution which is deductible, even though he may receive his same check, another one in like, or smaller or greater amount for services which he agrees to render.

Employee's Salary:

Much misunderstanding is observed in the matter of payment of the office assistant. The value of services, materials, products, and so on, such as dental services rendered the assistant, farm or dairy products taken in on an account and given to the assistant as a part of her salary, must be regarded and recorded as her salary. In addition both the employer and the employee must pay social security tax on such items as well as on the actual cash paid as remuneration. An occasional gift, however, is exempt and need not be regarded as a part of the salary paid. Such gifts, as well as birthday, Christmas and other gifts, are not deductible.

Retail Or State Sales Tax:

It has been our experience that all such sales taxes are deductible in both the federal and state income tax returns. It is not necessary to keep a detailed record of these many small amounts. However, items such as furniture, automobiles, and so on, which are in addition to the regular and customary expenses for clothing, food, and so on, should be recorded. The income tax divisions seem to be willing to accept an estimate of such taxes paid, provided the amount seems reasonable and fair. In each case, however, the taxpayer should be prepared to support his claim for the deductions with at least some records.

Fees And Dues:

Dues and subscriptions paid to trade organizations, chambers of commerce, professional societies, and other organizations from which the taxpayer derives a direct business benefit are allowable deductions, provided such organizations do not include in their activities anything tending or intended to influence legislation. Membership fees, dues and contributions to social, athletic and country clubs or fraternal organizations are not deductible for income tax purposes, except as to certain contributions to funds for charitable purposes. Donations which legitimately represent a consideration for a benefit flowing directly to a trade or business as an incident of its business are allowable deductions from gross income. Examples of such donations are

contributions for conventions gatherings, weekly band concerts, and to volunteer fire departments, if not for the benefit of individuals. Amounts expended for lobbying purposes, dues or contributions to organizations for the promotion or defeat of legislation, and contributions to political parties or candidates for campaign expenses or propaganda, are not deductible from gross income.

Dental Laboratory Fees:

Amounts paid for this item should be included in the amount entered in line 16, schedule D, Form 1040, in the federal return. Likewise in the state returns it should be included with rent, repairs, and other expenses. The word "Labor" listed in line 2, Form 1040 of the federal return is intended to include productive labor only, such as factory labor which is normally added to the direct cost of merchandise sold.

Old Accounts:

Amounts received on accounts which were charged prior to the application of a state income tax law are not taxable in the state return. A record of such amounts should be kept and then the total of these amounts should be deducted from the total receipts from business or profession.

Alumni Dues:

Dues paid to regularly organized college or university alumni associations are deductible in the federal return.

Transportation:

Street car, bus or other fare to and from work is not deductible in either state or federal return.

Miscellaneous:

Receipts from alimony, accident insurance, inheritance, interest on postal savings, interest on United States government bonds (with a few minor exceptions), jury fees and pensions are not taxable items in either federal or state returns or both.

Fees paid for automobile driver's licenses, automobile license plates, and so on, are deductible, even though the automobile is not used in the conduct of the practice. Likewise state gasoline tax is deductible in both federal and state returns. The federal gasoline tax of 1 cent a gallon is not deductible in either state or federal returns.

Contributions:

Contributions to churches and organized charities are deductible in both federal and state returns.

Social Security Taxes:

Employers can deduct amounts paid to the social security division in both federal and state returns. Employees cannot make this deduction.

Social security taxes are intended to be collected not necessarily deducted from the employee's salary. Consequently the cash book should show the payment of the employee's salary in full even though the tax may be deducted from the check or cash paid. An entry for the amount of tax received, collected, or deducted should then be made on the receipts side of the cash book. Subsequently, when it is paid to the collector of internal revenue, it should be entered as a payment on the expense side of the cash book. This

is the generally accepted method of handling this matter rather than merely to deduct the amount of the tax from the amount of the salary paid and enter the difference in the cash book.

Old Gold:

The purchase of old gold from patients or the giving of credit for it may be handled in one of three ways.

First: (Preferable) At the time the gold is received, give the patient credit for its value and enter it as a receipt to the credit of the patient. At the same time enter it as a disbursement in the cash book since it is gold you have purchased and now have on hand. When this gold is sold enter the amount received for it as a receipt in the cash book. These cash book entries will disclose either a profit or a loss on the gold, provided none has been used. Any of this purchased old gold may be refined and used in the office and any further entry will not be required. It is suggested that all old gold be sold before the end of the year. Otherwise, it will be necessary to regard it as an inventory. If it is sold it will reflect more accurately the year's business.

Second: The patient may be given credit for the old gold and the dentist (personally) may pay his office for the value of the gold so credited. This gold will then be the personal (not business) property of the dentist.

Third: The patient may be given credit for the old gold and the amount entered as a cash receipt. This method is the one most commonly used, but is the least desirable since it does not reflect a true analysis of the business. If the value of the gold so received, and for which credit is given, is regarded as so much cash, it is a satisfactory method. More often it is simply placed in the safe, later some of it is used and some of it is sold without any further consideration. If any of it is used, its value should be entered as a cash disbursement. If any of it is sold, the proceeds should become a part of the business without any further entry.

100½ North Main Street Charles City, Iowa

STATE BOARD EXAMINATIONS

North Dakota State Board of Dental Examiners, regular meeting, Gardner Hotel, Fargo, July 10-13. Applications with necessary fee must be in the hands of the secretary at least ten days prior to date of examination. L. I. Gilbert, D.D.S., 401 Black Building, Fargo, North Dakota.

New Jersey State Board of Dental Examiners, annual meeting, June 26–30. Applications must be filled prior to March 15. For information write to Walter A. Wilson, D.D.S., 148 West State Street, Trenton, New Jersey.

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New York Dentist Writes History of States

A New York Dentist with a keen interest in American history is the originator and co-author of a graphic tribute to his country called Pageant Of The States, which is being sponsored by the New York World's Fair 1939 and has a foreword written by Grover A. Whalen, President of the Fair. The dentist is Doctor Herman S. Schiff, born in New York and ed-

ucated in its public schools and at Columbia University. He has also taken cultural and dental postgraduate courses at the University of Pennsylvania.

Three years ago Doctor Schiff began writing Pageant Of The States. For the past year and a half, he has had a collaborator in the production of the book. He is Doctor Ernest Sutherland



Presentation to Grover A. Whalen, President of the New York World's Fair 1939, of the first copy from the press of Pageant of the States, a graphic record of the attainments of the forty-eight states. Mr. Whalen, at the left, is receiving the volume, specially bound in blue hand-tooled leather, from Doctor Herman S. Schiff, one of the authors. A similar volume is to be presented to President Roosevelt.

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Bates, who is the editor of the Bible for reading as living literature. The book about the states tells how they originated, gives a recital of each state's historic growth and, in vignettes, famous incidents. It was Doctor Schiff's idea that a book showing graphically how the forty-eight democratic states were operating in peace and harmony might serve as a plea for peace in a turbulent

world. Five thousand copies of the publication were sold during the first week it was on display.

For a number of years Doctor Schiff has been a keen student of history and has an extensive library of Americana. During many of his adult years he has been associated with children's work in settlement houses and camps. He is married to a physician and has two children.

ADDENDUM-A.D.A. CONVENTION REPORT

At the request of Doctor Stephen C. Hopkins, 1726 Eye Street, Washington, D. C., we are glad to print an amplification of his statement on orthodontia that appeared on page 1555 in the report of the American Dental Association Meeting, December, 1938, issue of Oral Hygiene.

The statement printed in our publication was: "Orthodontic service should begin in the transition stage of dentition. Somewhere between the ages of eight and twelve may be considered as not too young or too old for successful orthodontic treatment."

After pointing out that the first sentence was not included in his original paper, although it appeared in the press release, Doctor Hopkins writes, "The second sentence is correct, but shows what a partial quotation can do in creating a wrong impression. The next three sentences which follow the above should be added. They are:

"It (the transition period) too, is beset with qualifying problems. The deciduous teeth are loose, the roots of the erupting permanent teeth have not fully calcified, the mucosa is inflamed here and there. It is a period of rapid change which should be interfered with only with the utmost discretion."

We Need No Licensing

FOR LABORATORY WORKERS

by ALFRED WALKER, D.D.S.

IN THE AUGUST, 1938, issue of ORAL HYGIENE there appeared an article entitled Action In Albany. However well intentioned the author1 may have been, he, by implication at least, did not present the true attitude of the profession toward efforts on the part of laboratory interests to establish statutory regulations for workers in and operators of commercial dental laboratories. There will be no denying that the situation which has arisen between the profession and the dental laboratory operators is becoming more acute, and that the dangers lurking behind current efforts to establish state licensure for laboratory workers are far too great to be ignored or dismissed by the dental profession.

The major arguments advanced in support of the proposal for licensing are briefly:

1. That the qualifications which would be required for licensing would insure a better product from the laboratory, and that the regulations proposed would reduce the number of unqualified operators and workers who, so it is claimed, make up the

larger proportion of illegal practitioners in the prosthetic field.

2. That, therefore, illegal practice by laboratory operators and workers which is on the increase would be lessened; it being contended that possibility of loss of license as a penalty for conviction of illegal practice would act as a more effective deterrent than do fine or imprisonment.

The dental practice acts of the various states carefully define what constitutes the practice of dentistry and the qualifications required of those who may be licensed to practice. By these regulations it has been established that dental service may be rendered to the public only by those so licensed. The intent of the law is plain, and it has long been recognized that dentists alone are responsible to their patients for whatever service they may render. This applies to prosthetic practice whether the appliances be produced by the dentist himself or by others.

We are told that because of the influx of unqualified persons into the laboratory trade, unfair competition has developed, which takes the form of substitution of materials and low wages to workers, which lead to low standards

¹Voorhies, Jay: Action In Albany, Oral Hygiene 28:1001 (August) 1938.

of workmanship-and dentists are accepting such products and passing them on to their patients. The implication is that, since the dentist is unwilling or unable to pass judgment on the merits of the product, it therefore becomes necessary for the protection of the public to set up new statutory regulations for the purpose of determining who shall enter the field of processing prosthetic appliances. In other words, because some members of the dental profession fail to fulfill their legal responsibilities it becomes a public duty for others to intervene.

In the light of existing conditions, the contention that illegal practice by laboratory operators and employees would be lessened through the proposed regulations seems highly fallacious. It is common knowledge that laboratory operators find it expedient to yield to the demands of dentist customers, to take impressions, to adjust dentures, and to perform other illegal acts. They say that these transgressions are repugnant to them, but claim that if they do not include this service, their customers will trade with more accommodating laboratories. They insist, however, enactment of statutes which provide for revocation of license upon conviction of such practices would soon put an end to these illegal acts.

Proponents of licensure further contend that those taught in trade schools cannot, because of their incompetence, find legitimate employment. In consequence, they readily yield to the temptation to practice dentistry illegally. This type is referred to as the "hole in the wall" or "hall bedroom" laboratory operator and is presumably quite numerous in the larger centers of population. The advocates of license requirement for laboratory workers tell us that under the regulations which they propose, these violators, not being qualified to receive licenses, would be driven into other fields.

Let us examine these statements with a little care. Our present laws provide that a dentist who induces another to violate the dental practice act becomes a transgressor himself and thereby renders himself liable to the revocation of his license. To what extent have these penalties acted as a deterrent in the practice about which the laboratory interests complain?

We believe that the modern laboratory is fulfilling a need and is here to stay. We are also mindful that there are just causes for the complaints which we are discussing, but we do not believe that the remedy lies in legislation of the kind proposed.

As stated before, there are two forms of illegal practice which are being pursued. One is with the connivance and aid of a comparatively few dentists. If the dentists, on the one hand, would cease to be parties to these practices, and if, on the other hand, the laboratory operators and employees would observe the law

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O'She (Decer and report to the authorities such violations or inducements to commit violations as come to their knowledge, this form of practice would soon be reduced to trivial proportions.

We cannot see how the other form, wherein the laboratory operator or employee serves the public directly, would be reduced by licensing laboratory workers. Rather, we believe that it would lead to an increase in this kind of violation, by the unlicensed. Since statutes are of no avail unless enforced, nothing will be gained by the mere enactment of the additional legislation. The

real remedy lies in better cooperation between the dentists and laboratory operators. Existing laws amply cover the situation. Strict observance by both parties would be the sensible course. Should state legislatures view with favor the proposals of the laboratory interests, the blame must rest on those members of the dental profession who encourage unfair competition among the laboratories and upon those who insist on violations of the law as a condition of patronage.

501 Madison Avenue New York, New York

NATIONAL HEALTH PROGRAM DISCUSSED

At an all day conference in Washington the President's Interdepartmental Committee and the Committee of Seven of the American Medical Association discussed the proposed national health program. Compulsory health insurance and presumably other points of difference were analyzed.

Afterwards it was pointed out that the Federal Government still plans to spend \$850,000,000 per year for ten years; while the American Medical Association would like to see expenses borne in large part by local governmental units. The physicians recommend an increased use of existing hospital facilities, but the President's Committee still wants to embark on a major hospital-building program.

A conclusion drawn from this conference by Patrick O'Sheel¹ writing for *Medical Economics* was "That these differences were brought up in the talks . . . there can be no doubt. That their status remains virtually unchanged leads to the conclusion that the National Health Program will be recommended to President Roosevelt practically as is; and that he, in turn, will strongly recommend it to his Congress.

"Organized medicine, if it is to get any hearing, must now depend on this unnamed committee to which the medical bill will be referred. It will be the last of the conferences—the last hope for careful deliberation."

¹O'Sheel, Patrick: The Committee of Seven Goes Begging, Medical Economics 16:49 (December) 1938.

St. Louis Offers Dental Care to Low-Income Group

THROUGH THE ADOPTION of the Missouri Dental Plan the Medical-Dental Service Bureau of Saint Louis is now able to help thousands of families in the lowincome group to secure needed dental care, according to Doctor J. Albert Jacobsmeyer, President of the Saint Louis Dental Society. Out of the 660 members of the Society 450 have agreed to accept referrals made to them, by the Bureau, of patients, with a view to giving them competent dental service for whatever fee the patient is able to pay, as determined by the Social Service Department of the Bureau.

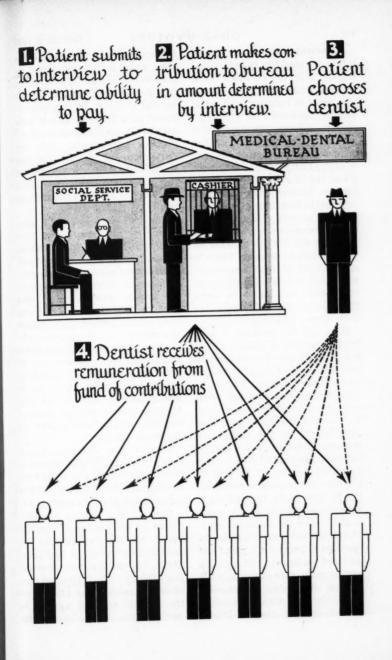
Previously, all persons who wished to arrange for dental care through the Bureau have gone to their own dentists who referred them to the Bureau. Under this system, Doctor Jacobsmeyer reported that more than \$250,000 in dental, medical, and hospital care has been budgeted by the Bureau during the three years it has been in operation.

The revised system, known as the Missouri Plan, now in use in Saint Louis, makes it unnecessary for the patient to have any financial dealing with the dentist. The Bureau, select the dentist he prefers, and receive dental service at a cost that is in proportion to his ability to pay. No down payment before treatment is demanded and no payment is designated as a "fee" for a specific service but money is accepted as a contribution to the general fund from which dental treatment is provided. Thus the patient does not become accustomed to associating a low fee with a particular service.

When the prospective patient comes to the Bureau he fills out a questionnaire titled THE SOCIAL AND DENTAL SURVEY, and trained budget consultants determine the amount he can pay weekly or monthly on his dental bill. When it is possible to learn the total amount of the dental statement in advance, the patient signs an agreement to pay a certain amount at regular intervals. If the amount of the entire bill cannot be determined, the patient is asked to sign an agreement stating that "the sum total of payments is to be determined on or before the termination of final services." The average length of time allowed for the liquidation of such a bill is not more than one year, no interest is charged by the Bureau, and old bills are prorated.

patient may go directly to the

¹McCarthy, R. F.: The Washington Plan—An Answer, Oral Hygiene 26:763 (June) 1936.



At present, to avoid too great an influx of cases, the Bureau is accepting only the referrals made by industrial groups, personnel managers in industry, and social service agencies. To give employers information about this plan so their employees can take advantage of it, a letter was sent to each of fifty firms telling them about the service offered by the Bureau. Letters have also been supplied to each firm in sufficient number so they can be distributed to employees advising them where to call for information on the Missouri dental plan. There is also a staff of four counsellors who speak to employed groups at their work describing to them this budget plan of paying for their dental treatments.

It is not the purpose of this Bureau, which is subsidized by the Saint Louis Dental Society and the medical societies of the city and county of Saint Louis, to care for persons who are "well able to go to their own dentist and receive the usual care and pay for it in the customary manner." Near the other end of the scale the bureau does handle a limited number of persons of low income who require free service. In such cases, the patient is asked to contribute a sum equal to the cost of the materials only. The plan is not meant to supplant "present set-ups for care of the outright indigent." These can best be taken care of through the Central Admitting Bureau for Hospitals and Clinics, another branch of the Medical-Dental

Service Bureau. This Central Bureau, which is to be supported by the local Community Chest, offers free dental and medical service for the indigent. In this coordinated plan there is also a unit called "Group Hospital Service." It is a prepayment plan for self-supporting people offering thirty days care in a hospital of the patient's choice at 2½ cents a day or 5 cents a day for any size family.

The real purpose of the Missouri Plan, which has the approval of the Missouri State Dental Association, as well as of the local professional societies, is to provide dental service for many in the middle income group who need dental treatments but feel they cannot afford them under the ordinary private practice setup. The offices of the Bureau from which this plan operates are in the Missouri Theater Building. Saint Louis. Ray F. McCarthy is the executive director of the Medical-Dental Service Bureau and Richard Gebhardt supervises the dental plan.

Typical case histories taken from the files of the Medical-Dental Service Bureau serve best to indicate the nature of the service being given to applicants:

Case 1: The patient was referred by his employer. Income, \$84.00 per month; number in family, five; monthly expenses, \$79.80. The patient felt he could pay \$2.00 a month. Estimated cost of dental service was \$70.00, but the dentist selected agreed to perform the service for \$40.00.

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DENTIST		PATI ENT_		
Age Sex Party Res	p	Re	lation	
			one	
Own home Mortgage \$	Previous	Add.	for	yrs
Name and address of employed				
Dept Position			Pan-	Vrs
Previous employer				
Make Bal. due on				
Monthly payments \$	Misc. bill	s and monthly p	yments	
Due other doctors and hospit	als			
Persons dependent on my inco	me	_ Under 18 years	of age	
Monthly Income		Monthly Expense		
Salary \$		Rent or Room o	r Board \$	
Roomers & Boarders \$		Pymt. on Mortg	age (Home) \$	
Pensions & Annuities \$ Other Source \$		Taxes	,Telephone \$	
		Food		
\$		Clothing & Lau	nary 5	-
			es \$	
		Other Expenses	(see above)\$	
Total \$		Recreation		
	I certify	to the truth of	Total \$ the above statements	
Witness				
	Signature			
Deposit \$ Credi				
Last treatment	Fee cl	narged \$	Paid \$	
Reason for dental neglect Patient's contribution \$				
Names & Add. of two (2) Relat	tives			
		-		
Two references				
			Phone	
Examining Agency				

This application or survey sheet is filled out by every person who applied to the Medical-Dental Service Bureau for service.

Treatment is now in progress, and \$30.00 has been paid.

Case 2: Patient was referred by WPA. Income, \$56.00 a month; number in family, two; expenditures \$44.00. Both the husband and wife needed full dentures. Dentist quoted a fee of \$85.00 but reduced it to \$40.00 when the circumstances were explained. Payments are being made at the rate of \$1.00 per week.

Oase 3: Woman was referred by her employer. Besides husband and wife there are four children under 14. The family income is \$194.00 a month, of which \$139.00 goes for necessary expenses. After having been unemployed for several years, both the patient and her husband have secured work but have many unpaid debts. The dentist selected has agreed to give the patient necessary dental service for \$90.00. Payments of \$2.00 a week have been agreed upon.

In surveying the results of this plan, officials² have observed that:

- 1. Only 10 per cent of those who have applied were unable to make some payment for service.
- Virtually all of the dentists called on by the Bureau have cooperated, whether or not the agreement to volunteer had been returned.
- 3. The plan has stimulated dental health consciousness in many persons who are financially able to secure treatment in the conventional private manner.
- Many practitioners have obtained remunerative cases under this system.
- 5. The plan has been enthusiastically accepted by those employees who have used it, and also by their employers.

The Dental Advisory Committee, which was elected last June by the Saint Louis Dental Society, a few weeks after the Missouri Plan had been approved, intends to see that a favorable balance is maintained between "pay" and "no-pay" cases in the instance of each cooperating practitioner. This will prevent the plan from working a hardship on any one dentist.

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²O'Brien, P. F.: Regarding the Missouri Plan, J. of the Missouri D. Association 18:198 (October) 1938.

From A DENTAL

ASSISTANT'S NOTEBOOK

by DIAN GARDNER

THE LIFE OF A DENTAL assistant is not always a smooth one. Mrs. Whiffleton regaled and regaled and regaled and regaled me today regarding her last operation. And I, in accordance with Paragraph A, Section 3, of any manual concocted for us girls in white, listened and listened and listened, registering appropriate and intelligent sympathy at properly spaced intervals.

"And the Doctor said," intoned Mrs. Whiffleton, "that I had only one chance in five to pull through. Or was it one chance in four? Fractions always were so confusing...."

Mrs. Whiffleton has another appointment clocked for next Tuesday p.m. Next Tuesday p.m. will find yours truly in the office quite busy with her accounts; let the reception-room magazines fall as they may.

Mr. Chester Van Snuff, who would be quite attractive except for an unfortunate tendency to talk through his nose, smiled at me ever so sweetly as I arranged the towel across his polka-dot necktie this afternoon.

"And you work until five, I presume?"

"Fiv3-ten," I replied. "That

leaves me just enough time to catch the five fifteen streetcar."

"You wouldn't consider," sniffed Van Snuff, "a ride home with me?"

But Doctor by this time had inhaled his cigarette, and was on his way in, so I was spared a reply, as they say in novels. But for the rest of the day I indulged in some purely mental arithmetic. Curly hair plus a new Buick minus an adenoidal twang and a polka-dot necktie always added up the same answer—a ride home in a Buick. Just wait until Mr. Chester Van Snuff comes in again!

Last week Mr. William Whatever brought us his old gold to sell for him, the items consisting of four tie-pins, sixteen cufflinks, and a collar button. Mr. Whatever entrusted us with these treasures on the solemn vow that we would inform him of the exact amount they would bring, before we allowed the refinery to turn them into gold hash.

Today Mr. Whatever arrived in a dither to recover his possessions from the clutches of a proffered offer of three-eighty-six. To his horror one of the tie-pins had been separated from its chip ruby. And speaking of chips reminds me... Doctor and the refinery company each chipped in seventy-five cents to replace the lost sparkler, and Doctor says "Never again." But he's said that before.

Mrs. Duleen, as efficient a house-wife as ever scorched a shirt-front, had two teeth pulled today. While waiting for the novocaine to take effect, she permitted a roving eye to take a Cook's Tour of the corners, and then brightly asked how I cleaned the "drill points."

"Immersion in a solution of phenol and alcohol," sounded big and thus satisfied her. In replying however, I felt a twinge of

"Those tiny scratches had been made with a file her fourth Cousin told her to use."

embarrassment for the practitioners who don't immerse their burs in a "solution of phenol and alcohol"; and who, despite the fact they don't take the trouble to sterilize them, use them in more than one mouth. . . . Patients pay for and are entitled to cleanliness.

Miss Marjorie Tull and her friend Betty-Jean, both in riding attire, took over the reception room from two o'clock on. With the ash-tray between them, they sprawled on the rug and giggled at Esquire. (They'd brought it along.) Old Mrs. Sorrington gritted her dentures in rage, but what could I do? They come from the best families in town, which maybe explains it.

Joseph Lamello, checked suit and all, dropped in for a "lookover," only to find that his once handsome teeth were hardly worth saving.

But "fix 'em up, Doc," he ordered. "The girl-friend don't go for store teeth."

If my not so decrepit memory still serves me, Joe's girl-friend Sal was the recipient of "store teeth" some two and a half years back. But "professional secrets are never divulged"—Section C paragraph 10 of the manual. At least it's a compliment to our workmanship. (Of course I said "ours." Don't I mix the wash?)

Dear Mrs. Blupp! The upper she brought in today (in her handbag) was a pitiful sight to



behold. Great hunks had been hacked from the ridges, if not with efficiency, at least with dispatch. When Doctor inquired mildly if she had by any chance dropped the thing in a rip-saw, dear Mrs. Blupp bridled with anger. She had, she wanted him and all patients within earshot to know, treated her plate with lovingest care. Those tiny scratches had been made with a

file her fourth cousin had told her to use. And anyway it couldn't have been made right, or it wouldn't have hurt in the first place. Dear, dear Mrs. Blupp!

Doctor's wife hied herself into the office today. She needed a prophylaxis, she said, and just because shoemaker's wives go barefoot was no reason why den-

(Continued on page 190)

Editorial Comment

GIVE ME THE LIBERTY TO KNOW, TO UTTER, AND TO ARGUE FREELY ACCORDING TO MY CONSCIENCE ABOVE ALL LIBERTIES. John Milton

QUALITY CARE IS NOT CHEAP

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Not infrequently we hear a comment something like this, "With each significant advancement in medical science and art the cost of treatment is increased." The complaint is proper and correct. The same persons point out that, if industry with its technological advancement moves from the complicated to the simplified, the cost of production is lowered. The radio and the automobile, for example, become less complicated, more efficient, and less costly with technological advancement. In industry the cost is reduced because of the standardization of parts and procedures and because of the economics of mass production. Anything that can be produced by these methods sells for less per unit as production is increased. There is, however, no standardization in the treatment of human disease. Each person reacts to his disease differently; each person experiences it in a different way. So with each scientific advancement in medical art, the cost is raised to the consumer, the patient.

It is far more costly to treat a person suffering from pneumonia with serum therapy than by older methods of watchful expectancy. The use of radium in the treatment of malignant disease is more costly than the salves of the nostrum vendor. The newer denture bases and newer alloys in dentistry are more costly than the older materials. It is more expensive to record the mechanisms of the human heart with an electrocardiograph than by putting the ear near to the chest wall.

What are the factors that enter into this increased cost of these improved agents used in the treatment of human disease? First is the tremendous cost of research. Most of these developments have

been made by entrepreneurs operating in private business. A few of them have come from endowed universities, but even there the cost of research must be met. Second, expensive machines and apparatus must be created to produce these goods and materials and these therapeutic agents. Third, the person who uses these materials, the dentist or the physician, often must have specialized training to use them effectively. Fourth, in the application, the time of treatment is extended; that is, the operator must actually give more of his time and attention to the patient. In the medical arts few of our procedures represent a simplification. We are usually moving from the simplified to the complex, from simple empiricism to precise scientific accuracy. Industry, on the other hand, moves from the complex to the simple. Its parts are standardized; production lines are established; there are minute divisions of labor. The ambition of industry is to make each unit of a given thing precisely like every other. The ambition, however, of the practitioner who is concerned with human disease is to treat each patient differently according to his needs and according to his disease.

It is unlikely that any dentist has ever seen a single case in which there could be a successful interchange of a dental restoration or a dental appliance. The critics of the healing professions should have constantly repeated to them this fact, "The economies of mass production under standardization can never be applied in the treatment of human disease, because each case is an entity unto itself, and although it may have resemblances to other cases, it is not exactly like any other that the practitioner ever saw before or will ever see again."

Edward ! Ryan



Los Angeles (California) Examiner: Doctor Oscar Hauge, Mayor of Long Beach from 1927 to 1930, and formerly a practicing dentist of Miles City, Montana, has been appointed by Governor Merriam to succeed Congressman-elect Leland Ford as Supervisor of the Fourth District on the Los Angeles County Board. Doctor Hauge, who has been Deputy Director of Finance in the State Department, served in the Minnesota Legislature before going to Montana where he lived for a time. In 1912 he came to Long Beach. With his wife and three daughters he now lives there at 505 East Fourteenth Street.

Chicago (Illinois) Daily News: Charles M. Case, dentist of 4753 Broadway, is 66 but he won an easy decision in a boxing and a racing match with a burglar ten years younger. Entering his dental office Doctor Case was received, somewhat ungraciously, by the burglar, who was about to leave. He started to run down the hall, but Doctor Case had

seen the open safe. He followed, caught the burglar at the elevator and they rode down together. Sensing the situation, the operator called the police, but the burglar didn't wait. Doctor Case followed him down the street and knocked him down twice before an uninformed passerby interfered and released the burglar. Again Doctor Case started in pursuit, outdistanced three volunteers, and drove the burglar into the arms of the police summoned by the elevator boy. The prisoner admitted taking \$150 worth of dental gold and \$5 in stamps from the safe,

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New York (New York) Herald-Tribune: In opposition to the theory that hard food is better for the teeth than soft, Doctor Theodore Rosebury, dentist and professor of bacteriology at Columbia University, presented before the Greater New York Dental Meeting, the results of dietary studies he has made on 207 rats. Doctor Rosebury told his audience that the cause of decay in the teeth of rats is the presence of certain hard, compact foods rich in carbohydrates, such as coarsely ground raw rice or corn, or hard biscuit. From his experiments, conducted over periods ranging from 60 to 100 days, he concluded that in the rats dental decay did not occur when soft or finely ground diets were used, presumably because such foods cannot become forcibly impacted; instead there is a continual circulation of food through the fissures, preventing effective fermentation and acid production.

Elkland (Pennsylvania) Journal: At the beginning of the century Doctor Thomas H. Smith, opened a dental office in Knoxville, having graduated from Pennsylvania College of Dental Surgery in 1897. Ever since, he has been practicing dentistry in Knoxville. Ten years ago Doctor Smith took his son, James A., into his office with him, and both now have an excellent rating personally and as practitioners throughout Cowanesque Valley.

Danville (Virginia) Register: C. E. Harper, dean of Danville's dentists, was the guest of honor recently at a dinner meeting of the Danville Dental Society at Hotel Danville, where he was presented with a remembrance of his fifty years as a practicing dentist. Speakers paid tribute to his progressive acceptance of new ideas as he moved from the stage of the "Old Oaken Bucket" to the period of the streamlined faucet in dental practice.

Hancock (New York) Herald: With a primitive bow and arrow he had fashioned himself, Sylvan Tether, Hawley dentist, brought down a large doe on the opening day of the season in Wayne County. Laughed at by the other hunters because he was equipped like an ancestor of the stone age, Doctor Tether let fly an arrow that reached its mark 100 yards away, but the stung doe bounded away. Tracking it Doctor Tether finished the job with a second arrow.

Chetopa (Kansas) Advance Clipper: Of all those who crowded the city council chambers of Chetopa, Kansas, one night late in December, no one was happier than J. Scott Walker, local dentist. He and the others had come to hear the letting of contracts for the city's new waterworks system, a project for which Doctor Walker had fought unceasingly in the last fifteen years so that Chetopa school children might have a water supply free from flourine. Without a dissenting voice the bids were let, although three elections had been held through the years before the voters finally approved the bond issue to finance the construction of the new water system. Since the bond issue was passed last summer, the original estimate has been cut down \$5000 and the total cost of the project will now be \$46,713.40 of which almost half will be supplied by a PWA grant. Referring to the mottled enamel among school children, which he had traced years ago to the impure water supply, Doctor Walker thanked the governing body for its action in initiating the construction of the new waterworks system that is so much needed in Chetopa,

Portland (Oregon) Oregonian: R. Wallace Ohl, Pittsburgh, who completed a seven year course in preparation for a career in dental surgery went on a world cruise last summer before starting to practice. Leaving New Orleans on the Silver Palm in July, he has visited 26 ports, traveled 1200 miles in southern Africa and 2500 miles in India. His popular traveling companion when he reached Portland a few weeks ago was Bamboo, a five-months old midget Sumatran monkey, Doctor Ohl bought in Belawan Deli. One of the

smallest monkeys yet to come into this country she measures nine inches from the top of her head to the butt of her tail. Between Cebu, Philippine Islands, and Los Angeles, Doctor Ohl's cabin mate was a Nevada gold mining engineer who brought back two lemurs, the first of their kind ever landed in the United States alive. They were shipped by air express to Yale University for scientific studies.

FROM A DENTAL ASSISTANT'S NOTEBOOK

(Continued from page 185)

tists' wives should run around with teeth the color of old piano keys. And if Doctor wouldn't take a half-hour off to clean her teeth, all he had to do was to give her two dollars, and she'd find someone who would. So Doctor said all right all right, sit down in the chair and we'll do it right now, although I'm positive it wasn't over two months ago that I scaled them, and she said two months, you're crazy, it was six months and I could hardly get you to do it then—and the battle was on.

Food for Serious Thought: Would Chester Van Snuff (who's a barber) cheerfully give *his* wife neck-clips, or would he complain noisily and nasally each time she entered the shop?

Whoops-a whole afternoon

off! The red in the thermometer was trying to push its way through the top, and Doctor, with unprecedented good humor, told me I might as well give the office the benefit of my absence for the rest of the day. And I, with equal good humor, made a flying leap for the dressing-room.

"And now for the wild wild waves, I suppose," supposed the boss.

"And now for the permanent waves," I cracked back.

"A swell place to spend a hot afternoon," was all he said, but that funny look on his face meant only one thing. It will be a long, long time, my dear, before this certain assistant rates another extra afternoon off.

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Oh Why Was I Born Truthful??

Ask ORAL HYGIENE

Please communicate directly with the Department Editors, V. CLYDE SMEDLEY, D.D.S., and GEORGE R. WARNER, M.D., D.D.S., 1206 Republic Building, Denver, Colorado, enclosing postage-for a personal reply. Material of general interest will be published each month.

Edema and Lesions

Q.—1. One of my patients, 75, is bothered with his lips and tongue swelling about every three or four weeks. He will awaken in the morning with this swelling, it will last from four to six hours, then go away, and perhaps not occur again for three or four more weeks. There is never any pain except for a tingling of the tip of the tongue.

This patient has been wearing a lower partial denture of gold for about ten years. He has also been wearing a upper partial of red and pink rubber for about five years.

He is healthy and active for his age. I have been unable to account for this swelling which has been occurring since last July. If you can help I will certainly appreciate it.

2. I also have another patient about 50 who has little white patches appear under the mucous membrane. He has been to a physician and the physician seemed to think this condition is caused from a slight pyorrheal condition, as he seems to be in perfect health otherwise. I have cleared the pyorrheal condition up and the white patches still appear. They are not painful but sting and itch and are annoying.

This patient does not have artificial teeth of any kind, just some

simple amalgam restorations. He does most of his masticating on his anterior teeth as he has never consented to having a lower partial denture. If you can suggest anything that would cause these white patches I will appreciate it.—J. G. B., Florida.

A.—The first case you describe may be one in which the vertical dimension has been reduced until there is undue pressure on the blood vessels and nerves of the temporomandibular joint. Doctor Costen¹ has described a large number of such cases in which relief has been experienced by increasing the vertical dimension.

The white patches under the mucous membrane which you describe are new to me, and I find nothing in Thoma² concerning lesions of that description. I have also looked through Prinz and Greenbaum³ carefully and do not find any such thing described under stomatitis. It occurs to me that it might be an allergic manifestation, for we do have disturbances of the mucous membrane in allergic persons.—George R. Warner.

Thoma, K. K.: Oral Diagnosis And Treatment Planning, W. B. Saunders & Co., 1937.

³Prinz, Hermann and Greenbaum, S. S.: Diseases Of The Mouth And Their Treatment, Philadelphia, Lea & Febiger.

¹Costen, J. B.: Neuralgias And Ear Symptoms Involved In General Diagnosis Due To Mandibular Joint Pathology, J. Kans. Med. Soc. (August) 1935.

Taking the Bite

Q.—I should appreciate your describing the most accurate and simplest method of taking an accurate bite for full upper and lower dentures.—A. M., Ohio.

A.—I will describe briefly a procedure that I have found to be satisfactory in most cases.

I make upper and lower bite plates of hard pink base plate wax, building them to the correct facial contour and jaw relation. I then trim the upper about 1 mm, short, notch the lower wax occlusal rim in the first molar region on each side, lubricate it with a little vaseline or soap stone, place a strip of black carding wax about three-quarters of an inch long on the upper bite plate, occlusal rim, in each second bicuspid and first molar region. I soften it by touching it lightly to hot water, insert in the mouth and have patient touch the distal border of the upper base plate with the tip of the tongue and hold the tongue there while the plates close slowly until I tell the patient to hold. Following this procedure the plates will usually close with the mandible retruded to correct centric, and if the black wax shows uniform pressure on both sides the bite should be right .- V. CLYDE SMEDLEY.

Progressive Erosion

Q.—For the past month I have been treating a patient for the following condition: Exposure of the dentine around the necks of the upper anterior teeth and the lower bicuspid region, also the labial surfaces of the upper left central and lateral. This exposure is not due to recession of the gingivae as they are in a healthy condition, but due to

lack of enamel covering these teeth. Around the necks of all anterior teeth, there seems to be a gradual wearing away of the tooth structure. On the occlusal surfaces of the posterior teeth he has a similar condition; that is, no enamel. The patient is 45, and has quite a pronounced nervous condition, which he has had for years. I have taken full mouth roentgenograms; teeth and gums are in a healthy state.

He has complained of sensitivity of the teeth which has been greatly reduced by use of ammoniated silver nitrate; but he does object to the dark brown areas caused by the silver nitrate. I have tried to flow a very thin cement over these areas without success. Can you help me in this case?—V. P. H., Pennsylvania.

A.—Cases similar to the one you report are rather rare and to my knowledge the etiology has not been determined.

We have had two such cases and for one we made porcelain jacket crowns for the ten anterior teeth in each jaw and gold jacket crowns for the molars. In the case of the maxillary first molars we put porcelain facings in the gold jacket crowns.

I do not know of anything else to do except to extract for, in your case, as in ours, the erosion is progressive.—George R. War-NER.

Dry Sockets

Q.—In a case of an extraction, where there is a fracture of a root, I usually use the chisel and the surgical bur and get the piece out.

Then I trim the edges and wash out the socket with a saline solution and let it bleed for a day. But in almost every case a dry socket occurs with plenty of pain. So on the second or third day I mix zinc oxide and eugenol with a few threads of cotton and place the pack in the

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socket. When the pack gets loose, I mix up another one and pack again. But the patient suffers pain. Is there anything better I can do to relieve the suffering?—B. D., Massachusetts.

A .- With our present procedure dry sockets are just about the least of our troubles and still our procedure is not very different from yours. It is the same up to the point where you wash the socket out with a saline solution. We carefully pick out all loose fragments of bone or tooth but do not wash the socket, neither do we permit saliva to flood it until after it is filled with a blood clot. We usually put a pad of gauze over the socket and have the patient hold the jaws closed on this for awhile.

We don't seem to have many dry sockets, but when one does present we wash it out thoroughly to free it of all loose putrescent debris. Peroxide of hydrogen is an aid in doing this. We now make a stiff mixture of sedative cement which consists of eugenol and oxide of zinc plus just enough iodine, thymol and bismuth subnitrate to stimulate normal cell function and healing. A little lanolin is added to this mixture which is now thoroughly worked into a wisp of cotton and rolled between thumb and finger to form a cone shaped pellet, a little smaller in diameter and a little longer than the socket is deep. This is now inserted in the socket without pressure and patted gently into place, taking care that the large end of the cone projects slightly over the gum margin so that the gum will not heal over the pack, preventing its easy removal.

In most cases one such socket pack is sufficient to relieve all pain and it can often be left in place undisturbed until healthy granulation tissue fills into the socket from the bottom and gradually forces the loose cement pack out.—V. CLYDE SMEDLEY.

Systemic Dyscrasia

Q.—A man, 21, presented himself in my office for a dental examination. At first glance his teeth seemed to be in good alinement and in good occlusion. Upon examination of individual teeth I found gingival cavities on the buccal and on the lingual surfaces of every posterior tooth. The anteriors were in good condition with the exception of a labial gingival cavity on the upper right cuspid.

All of the molar teeth disclosed small occlusal pits. However, when operative work was started, I found the entire dentine was decayed. A properly constructed M.O.D. inlay placed by another dentist about 5 years ago is virtually all decayed around the margins.

Several lingual and buccal gingival cavities, some of silver amalgam and some of copper amalgam restorations, which I placed a year ago, are decaying around the margins. This patient has never experienced any dental pain.

Can you give me any specific reason for the caries and what advice for treatment would you suggest? Extraction of posteriors and replacing with partial dentures is my only solution at present.—N. W. R., Iowa.

A.—The character and extent of the decay described would seem to indicate some marked systemic dyscrasia, such as endocrine gland imbalance.

When we have such a case we take a complete diet history for one week and analyze it. If the diet needs correcting, we do that but we also have a complete blood examination with particular reference to the calcium-phosphorus

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balance. We also run a basal metabolism test and have the internist give necessary treatment to correct any dyscrasias of blood or endocrine glands or any other condition which may be disclosed by the examination.—George R. WARNER.

DENTAL MEETING DATES

Alumni Association of Columbia University, P and S Building, 168th Street, New York City, February 13.

Chicago Dental Society, Midwinter Meeting, Stevens Hotel, Chicago, February 13-16.

Eastern Dental Assistants Society, regular meeting, 145 West 57th Street, New York City, February 15.

Minnesota State Dental Association, fifty-sixth annual session, Municipal Auditorium, Minneapolis, February 21-23.

The Dental Graduates of the Class of 1919, Northwestern University, Chicago, Illinois, will hold their twentieth reunion at the Stevens Hotel, Chicago, during the Midwinter Meeting of the Chicago Dental Society, February 13-16. O. W. Silberhorn, Chairman; A. H. Harris, Publicity Chairman, 603 Main Street, Evanston, Illinois.

The Southern Dental Association, charter meeting, Whitley Hotel, Montgomery, Alabama, February 20-21.

Five State Post Graduate Clinic, eighth annual meeting, Mayflower Hotel, Washington, D. C., March 5-9.

American Society for the Advancement of General Anesthesia, next regular meeting, Hotel Belmont-Plaza, New York City, March 28. Cleveland Dental Society, Annual Spring Clinic meeting, Hotel Statler, Cleveland, April 3-4.

American Association of Orthodontists, thirty-seventh annual meeting, Kansas City, Missouri, April 17-20.

New Jersey State Dental Society, annual meeting, Ambassador Hotel, Atlantic City, April 19-21.

Southwest Dental Congress, Eight States post graduate meeting, Oklahoma City, Oklahoma, April 24-28.

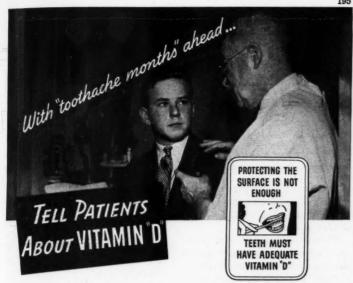
Southwest Dental Assistants Association, regular meeting, Oklahoma City, Oklahoma, April 24-28.

Tennessee State Dental Association, annual meeting, Hotel Hermitage, Nashville, May 8-11.

Georgia State Dental Association, seventy-first annual meeting, Partridge Inn, Augusta, Georgia, May 15-17.

The Dental Society of the State of New York, seventy-first annual meeting, Hotel Pennsylvania, New York City, May 9-12.

American Dental Society of Europe, annual meeting, Lausanne, Switzerland, August 7-9.



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During these winter months, a Vitamin D supplement is especially necessary because sunshine is weak, and

most ordinary foods do not contain it. For Vitamin D aids not only the proper formatiom of straight, sound, even teeth; it also assists in protecting the teeth against caries.

A report by the University of Maine Agricultural Experiment Station* states: "In the fall the average number of cavities per month was 12, and there was only one child with no cavities. In the spring the number had increased to 15.7". Other studies too point to the increase in caries during the winter when sunlight is weakest in Vitamin D value.

A study made at the University of

Toronto** demonstrates the *inhibiting effect of Vitamin D* on dental caries, 162 children aged 2 to 17 years, were divided into two groups and served identical diets, except that one group received a supplement of Vitamin D. The latter group had *less than half as many caries* as the group without this essential food factor.

Foundation-licensed Vitamin D products are rich in Vitamin D—cost little or no more than other brands. Why not tell your patients how to help build, nourish and protect their teeth by using these inexpensive Vitamin D Milks, Foods or Pharmaceuticals daily?

*Clayton, Mary M., University of Maine Agric, Ex. Sta. Bul., No. 384, pp. 398-399, June 1936. "Anderson, P. G., et al., The Influence of Vitamin D in the Prevention of Dental Caries, J.A.D.A., 21: 1349-1366, August 1934.

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"Heavens, man," he said, "what is it about your car that makes such a dreadful rattling sound?"

"Oh, that's \$6500 rattling in my pocket," replied the chugger.

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Bathing Beauty: "You really want my picture. Why?"

Good Young Man: "I want to put it up on the wall so the Lord can see how I was tempted."

0

Men aren't so smart, after all. Thousands of years before cars were manufactured the turtle had a streamlined body, a turret top, retraceable landing gear and a portable house.

0

Bessie had a new dime to invest in an ice cream soda:

Minister (who was calling):
"Why don't you give your dime to
missions?"

Bessie: "I thought about that, but I think I'll buy the ice cream soda and let the druggist give it to missions." Lawyer: "Then you admit that you struck the plaintiff with malice aforethought?"

Defendant (indignantly): "You can't mix me up like that. I've told you twice that I hit him with a brick, and on purpose. There wasn't no mallets nor nothing of the kind about it—just a plain brick like any gentleman would use."

Ethel (aged 6, combing hair):
"Mama, what makes my hair crack when I comb it?"

Mama: "Why, dear, you have electricity in your hair."

Ethel: "Aren't we a funny family? I've got electricity in my hair, and Grandma has gas on her stomach."

A young lawyer, pleading his first case, had been retained by a farmer to prosecute a railway company for killing 24 hogs. He wanted to impress the jury with the magnitude of the injury.

"Twenty-four hogs, gentlemen. Twenty-four hogs, gentlemen. Twenty-four; twice the number in the jury box."

Brown: "What are the Christian names of that young couple who have come to live next door?"

Wife: "We won't be able to find out until later in the month. They have just been married and he calls her Birdie and she calls him Petie."

June Bride: "Do you like this pie, darling?"

June Groom: "It's delicious, sweetheart. Did you buy it all by yourself?"

With Every Tick of the Clock.

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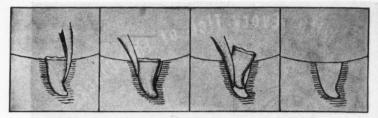
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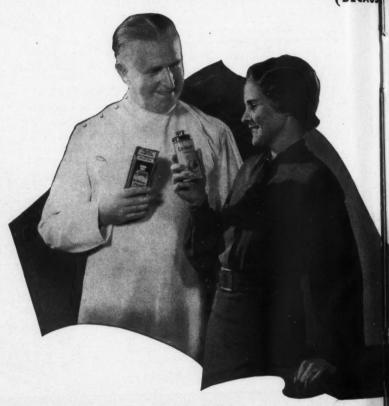
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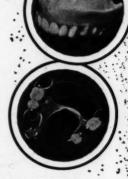
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Their VERTICAL DESIGN prevents Tilting" & Lateral Shift"

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Start their right - they'll "keep on the track"

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EETH that do not "keep on the track" are neither comfortable nor efficient...

20° Posteriors are carved by Mandibular Movements and so do "keep on the track"—no Shifting or Tilting. . .

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SET Upper Second Bicuspid with All Cusps on Bite-Rim.

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What is such a remark worth to the dentist whose skillful work gave this patient the first real comfort he has had since he lost his natural teeth?

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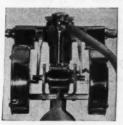
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The Easor can be used with nitrous oxide and air or with nitrous oxide, air, and oxygen. When oxygen is used, one mixing key controls the percentages of both gases. No complicated controls.

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Your prejudice may be costly

Unfortunately, there are few dental operations which do not entail some degree of pain and discomfiture. Just how much pain, depends, to a great extent, upon the temperament and sensitivity of the patient.

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RECENT ADVANCES IN THE SCIENCE OF NUTRITION

VI. The Chemical Identification of Thiamin or Vitamin B₁

● An outstanding accomplishment of American Biochemical research has been the chemical identification—by degradation and by synthesis—of thiamin or pure vitamin B₁ (1). Thus, another dietary essential, long known by its physiologic functions, has been identified chemically, in this instance as a quaternary thiazole.

This discovery is of the most basic importance in the field of vitamin B_1 research. Determination of the chemical nature of this factor permits not only explanation of certain previously known facts concerning vitamin B_1 , but in addition, has opened new fields of research. One of these is already concerned with the development of a reliable chemical method for estimation of thiamin which will be generally applicable to foods.

At present, quantitative determination of vitamin B₁ necessarily requires the use of one of the several bioassay methods available for that purpose. None of these is entirely satisfactory (1, 2). Perfection of a chemical method for quantitative measurement of thismin in foods would add greatly to our knowledge of its occurrence in nature,

as well as permit more comprehensive studies of factors which might influence the stability of vitamin B₁ in foods. We have a relative paucity of such data relating to vitamin B₁ when the available information on vitamin C is considered.

It should also be stated that the synthesis of thiamin - which is now produced on a commercial basis-has already provided the clinician with a most useful diagnostic tool. Administration of the pure vitamin in cases of suspected thiamin deficiency, with notation of the therapeutic response, constitutes the most trustworthy means of detecting avitaminosis B1. After the diagnosis has been confirmed and the immediate deficiency corrected by administration of thiamin, it is desirable that future adequate supply of vitamin B₁ be obtained through dietary readjustments (1).

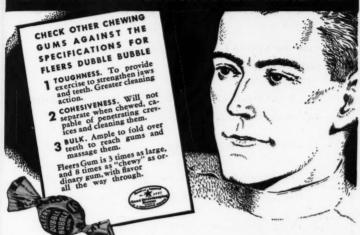
In this connection, commercially canned foods deserve particular mention. Nutritional research (3, 4) on various members of this class of foods has demonstrated their potential value when included in a varied diet calculated to supply optimal amounts of vitamin B₁.

AMERICAN CAN COMPANY 230 Park Avenue, New York, N. Y.

(1) 1938. J. Amer. Med. Assn. 110, 727. (2) 1938. Ibid. 111, 927. (3)a. 1936. J. Nutrition 11, 383. b. 1936. J. Amer. Diet. Assn. 12, 231. (4)a. 1932. J. Nutrition 5, 307. b. 1932. Ind. Eng. Chem. 24, 457.

What phases of canned foods knowledge are of greatest interest to you? Your suggestions will determine the subject matter of future articles. Address a post card to the American Can Company, New York, N. Y. This is the fory-fifth in a series, which summarise, for your convenience, the conclusions about canned foods reached by authorities in nutritional research.

MANY DENTISTS RECOMMEND FLEERS GUM IN CASES WHERE EXERCISE AND MASSAGE ARE INDICATED



Fleers Dubble Bubble Gum makes a double appeal to many dentists. They recommend it to some of their patients because its special characteristics provide a natural and pleasant method of obtaining oral massage and exercise.

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- As a repair-stimulating poultice (a small quantity incorporated between gauze and applied to the parts—renewing a number of times daily).

Antiphlogistine's formula is very appropriate for the treatment of this condition.

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ALKALOL is a carefully balanced alkaline and saline solution with a hydrogen ion concentration which approximates that of the blood plasma.

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Please send me a free, generous sample of "SUPER ABSORBENT" ROLLS.

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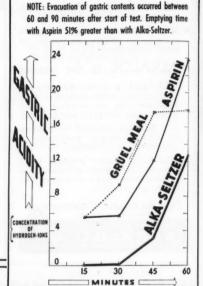
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Comparative Effects
of Alka-Seltzer
and of Aspirin
on Gastric Acidity



Several series of controlled laboratory and clinical experiments were conducted to determine the value of Alka-Seltzer for the relief of minor ailments.

One phase of these experiments is depicted graphically in the above chart.

We are publishing a more detailed account of these interesting and informative investigations in a comprehensive illustrated booklet, which we are preparing for distribution to the physician.

The conclusions of the investigators as illustrated in this chart are as follows:

CONCLUSIONS

- a solution of Alka-Seltzer taken after a test meal effects a prompt reduction in gastric acidity which persists approximately until the stomach has been emptied completely;
- 2 the solution of Alka-Seltzer reduces gastric acidity by means of its efficient buffering properties;
- 3. aspirin fed under similar conditions produces a latent gastric hyperacidity.

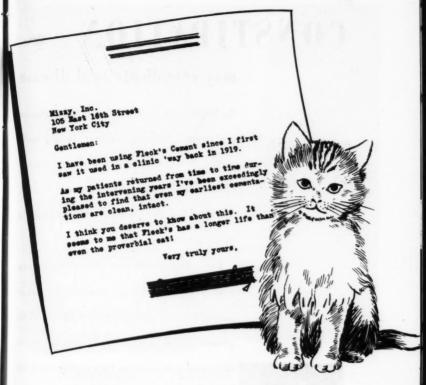
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because Fleck's has such outstanding, enduring strength. No other cement can incorporate as much powder into a given amount of liquid and still retain plasticity to seat the most delicately adapted work. That's why Fleck's Cementations are so dense...why they resist disintegration...why they wont wash out.

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FLECK'S CEMENT

MIZZY, INC. MANUFACTURERS 105 EAST 16th ST., N. Y. C.

CONSTIPATION

may complicate oral disease

An unpleasant breath does not always mean oral disease, but may originate from constipation. When intestinal stasis is neglected, it may unfavorably influence oral health. Therein lies the interest of dentistry in bowel regularity.

For a dependable evacuant, dentists may confidently recommend AGAROL, the original mineral oil and agar-agar emulsion with phenolphthalein. It not only lubricates the intestinal tract, mixes thoroughly with its contents to keep them soft and pliable, but also gently stimulates the peristaltic function to renewed vigor and activity. Because of its exceptional palatability and freedom from oily taste, patients like Agarol.

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AGAROL is available in 6, 10 and 16 ounce bottles. The average sdult dose is one tablespoonful.

Shall we send a trial supply?

WILLIAM R. WARNER & COMPANY, INC. 113 West 18th Street, New York City



... advise this "Protective" food-beverage

FOLLOWING extensive operative procedures, patients are, of course, frequently unable to partake of solid foods. They no doubt often ask you, "What can I eat?"

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When asked this question dentists are increasingly advising Ovaltine. This famous food-drink is ideal as the basis of a liquid or semi-liquid diet.

Easily digested and quickly absorbed, Ovaltine contributes at once to a patient's energy reserve. It also supplies valuable proteins so necessary when a patient cannot eat solid food.

In addition, it is a source of valuable protective elements (including Vitamins A, B₁, D and G, Calcium, Phosphorus and Iron). Thus it helps to keep patients from being starved for these vital nutritional factors during the time when they are on a restricted diet.

Many dentists, in fact, advise Ovaltine

as a regular dietary supplement in order to increase patients' intake of the Vitamin D, Calcium and Phosphorus so necessary to dental health. It is advised especially for children and adolescents, expectant and nursing mothers.

Why not suggest Ovaltine whenever patients ask what foods can contribute to their dental health and well-being?

Ovaltine is not only beneficial but delicious, as well—and very easy to prepare. Recommend between meals, or as a mealtime drink.



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gives to reception rooms, clinics and offices the charm and dignified appeal so necessary to professional surroundings.



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Help Your Patients to Prevent NAIL BITING AND THUMB SUCKING

Thumb sucking may cause crooked teeth, high vault and deviated nasal septum which results in inflammation of the nose, throat,

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THUM contains pure capsicum with citric acid in a nail-lacquer base which cannot be removed from fingers. Applied like nail polish.

\$.50 and \$1.00 per bottle at your dental depot or druggist. NUM SPECIALTY CO. 4614 Fifth Avenue Pittsburgh, Pa. prescribe

ANNOUNCING! ANNOUNCING! THE PROGRESS The final step OF to 1939 perfection TRAUN'S NEW GRANULAR No. 77 FULL DENTURE PINK RUBBER

After years of painstaking research we are first to announce success in perfecting this triumph of the art of dental rubber manufacturing. We are offering a remarkably lifelike Full Denture Granular Base Pink—the one rubber dentists the world over have been waiting for.

No. 77 may be used without hesitation for the entire denture.

We pride ourselves on having developed a rubber that has the appearance of healthy natural mouth tissues, is low in specific gravity, non-toxic, and has the strength of a base rubber when used in a full denture. Even the illusion of tiny bloodveins is simulated in the color picture. Solarizing is not necessary.

This new product is recommended to the profession.

Buy from your Dealer.

Prices: \$14.00 per 1b., \$3.50 per ½ 1b., \$1.00 Sample Fackage.

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New York, N. Y. Enclosed \$1.00 for sample package of No. 77 Granular Full Denture Pink.

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Use only one half-inch of



KOLYNOS

ON A DRY BRUSH

It is not necessary to spread Kolynos the entire length of the brush.



Don't use twice to three times the amount of cream necessar KOLYNOS is concentrated—contains no added water, use only one-half inch, preferably on a dry brush. Let the saliva provide the moisture, and your tube of Kolynos was from twice to three times as long.

Later—add water gradually to rinse away the crear foam, leaving the mouth clean and pleasantly refreshed

THE KOLYNOS COMPANY · NEW HAVEN, CONNECTIC

KOLYNOS on a dry brush



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Helps RELIEVE GASTRIC HYPERACIDITY AND DIGESTIVE UPSETS DUE TO **EXCESS STOMACH ACID**

> Samples Free To the Dental Profession on Request

BiSoDoL Mints IN CONVENIENT TABLET FORM

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"I have been practicing for 43 years and have tried practically every type of posterior tooth made. I like yours best because patients eat better with them. I now use them exclusively after three years' trial." (name of doctor on request)



Continuing the inside story of how DR. FRENCH'S MODIFIED POSTERIORS

conform to esthetics, give your patients maximum comfort and chewing efficiency and at the same time eliminate the factors which in intercusping teeth tend to break down tissues and ridges.

Last month we showed how the lingual cusp and wall have been trimmed off and the buccal cusp cut away to eliminate thrust.

Then, we added a sharp buccal cutting edge which explains why patients wearing Dr. French's Modified Posteriors comment on their unusual ability to chew leafy vegetables, lettuce, cabbage, celery, etc.

Then we provided a plateau on which there are food grips and escape grooves—a fine masticating area that accommodates itself to normal settling without upsetting the articulation. This, no intercusping tooth can do, no matter what the degree of cusp inclination.

Write for illustrated technic booklet telling the complete story. In the meantime, use Dr. French's Modified Posteriors on your next case, with

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and specify both with a u.B. Shade Guide.

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FEAR of PAIN Breeds

Profit by the POLORIS

PLAN of PAIN-CONTROL!

A PATIENT Unafraid!

MORE AND MORE, this age-old dream of every dentist is nearing realization. A patient unafraid is a patient that seeks dental service regularly, that receives it co-operatively, that enables you to do more work, better work—to work faster, and without exhausting strain.

Paced by the remarkable discoveries in anesthesia, dentistry today is far removed from the dreaded torture of not so long ago. And a major factor in this progress is the steadily growing popularity of the POLORIS Plan of Pain-Control.

POLORIS Tablets are particularly suitable for dental practice. Their action is prompt, safe, and desirably prolonged. Both pre-operatively and post-operatively, they quiet the nerves, allay apprehension, and promote complete relaxation.

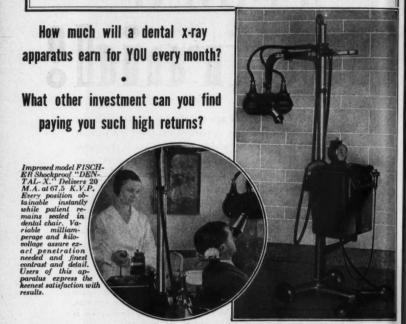
POLORIS Dental Pouttices are the ideal anodyne for all inflammation of the teeth and gums due to congestion, irritation, abscess, soreness, and neuralgia. Applied locally to the parts affected, their action is quick, direct, and sure — bringing speedy, soothing relief.

GET YOUR FREE SUPPLY of these ethical products! Simply mail the lower portion of this page with your card or letterhead to POLORIS Company, 79 East 130th Street, New York.

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HAVE YOU CONSIDERED THESE TWO IMPORTANT QUESTIONS?



HERE'S THE ANSWER . . . Proved by the Experience of FISCHER Shockproof "DENTAL" Users Everywhere

Stop and think a moment. With your own x-ray in your own office, from the day of installation, you receive increased incomenot only the radiographic fees but also from new work uncovered. Some "DENTAL-X" users find this increased income running anywhere from \$50 to \$100 a month, often more. To be considered further is the publicity and

good will values of an x-ray—it definitely builds business. And when you figure this increased income against the small down payment required, you realize at once that owning your own x-ray is one of the very best investments you can make. FISCHER Shockproof "DENTAL-X" users from coast to coast have proved this fact.

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Slow!

Because you want impression material to set slowly outside the mouth, giving ample time to manipulate in base or tray. But that's not the only reason you'll like Co-ORAL-ite Impression Material. There are 10 other reasons why you will keep on using it. What are they? Please send the coupon.

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Tell me about CO-ORAL-ITE Impression Material.

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GUM MASSAGER

Dentists who recognize the need for prophylactic home care of gums between calls are recommending Hy-Kare Gum Massager. It gently exercises and hardens sensitive or bleeding gums; stimulates circulation of the vascular tissues without irritation.

Made of pure, surgical rubber. Sanitary—easy to clean—fits the finger snugly.

For use with any tooth paste, powder or other preparation you prescribe.

8 for \$1.00-44 for \$5.00

Sample 15c

Postpaid, in individual glassine envelopes. Also available thru your supply house.

Your druggist can now secure HY-KARE Gum Massagers in sealed glass containers and attractive display carton. Direct, or thru his jobber.—\$1.75 per carton of 8, Postpaid. Betail price, 35c each.

HY-KARE LABORATORIES, 407 So. Dearborn St., Chicago, !

HEATLESS WHEELS HEATLESS CUT FASTER

RUN TRUER

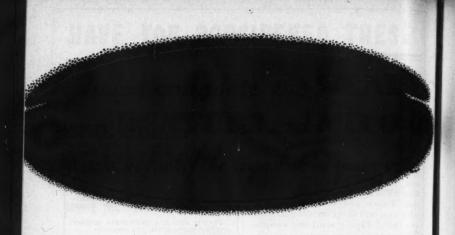
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truer, heat less, do not but wear true until wo

HEATLESS WHEELS cut faster, rur truer, heat less, do not develop bumps but wear true until worn right dosen to she bub! Most economical because they hat languar! Sold at all departs deposi-

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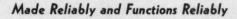
FASTEETH is not merely something to "stick a plate up with." It is not a glue nor a mucilage. Its action suggests that of the gasket in your car.



Just as a gasket takes care of inequalities in the metal surfaces of your car-engine, so alkaline FASTEETH helps to complete the seal between denture and mucosa, and at the same time offsetting any inequalities due to resorption.



In the case of the new denture patient, the pleasantly firm retentive seal formed by FAS-TEETH helps overcome the effect of denture instability due to the patient's temporary awkwardness while he is striving to get used to his plate.





FASTEETH is a scientific blend of natural vegetable substances, carefully selected and modified by pure inorganic compounds so as to render the product mildly alkaline. FASTEETH spreads rapidly and uniformly, and holds its consistency for many hours in the mouth. Mildly alkaline

FASTEETH aids denture stability and comfort, and also has a soothing, analgesic influence upon gums irritated by excessive acid mouth.

Remember this Advantage of FASTEETH

It's ALKALINE and

it remains mildly ALKALINE for many hours between tissues and the plate.

As tissues heal better in an alkaline medium, there is an advantage in using FASTEETH the first trying days of new denture wearing.

"DENTURE CLOSEUPS" Still in Great Demand

The "Eyeglass Analogy," designed to impress denture patients with the importance of having their dentures periodically readapted to mouth tissue changes, alone makes this widely sought book of color charts valuable to prosthodontists. "DENTURE CLOSEUPS"

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Sits on the work bench, occupies very little space, cleans all castings thoroughly, giving them a good, attractive appearance and color.

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Dr. I. Brown's Shouldering Tools

AFTER removing enamel and reducing tooth to typical cone shape, select Shouldering Tool nearest the mesio-distal width of tooth. This size will give a clearly defined shoulder on all surfaces, slightly greater on lingual and labial, assuring thickness of porcelain desirable for strength and depth of shade. If necessary, shoulder can then be easily extended to gum line with fissure bur. From your dealer or direct

Set consists of 5 Sizes-1, 2, 3, 4, 5 No. I smallest. Price per set \$9.00. A Single Instrument \$2.00. Extra Large Molar Size \$2.00. H.P. style sent unless R.A. is ordered.

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MAY BEND NOT BREAK . .

A tapering form, doubly swaged to shank, the strongest needle ever made.

ONLY REAL ADVANCE IN HYPO NEEDLES IN 50 YEARS. Affords finest points with strength of thick-est, is all gauges in one, fits syringe pre-cisely—does away with washers. Will not leak or drip and is not injured by steriliza-tion. It fits any make of syringe.

PRICE \$2.00 PER DOZEN MIZZY, Inc., 105 E. 16th St., N. Y. C.



THE routine use of Hexylresorcinol 'Solution S.T. 37' is suggested as a prophylactic measure prior to and following all procedures in the dental zone. As a spray, use either full strength or dilute with an equal part of water. As an irrigating solution, dilute with two or three parts of water. For topical application, use 'Solution S.T. 37' full

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strength. As a wet dressing, saturate a cotton pledget or gauze pad with the Solution, full strength or diluted with two parts of water.

Hexylresorcinol 'Solution S.T. 37'(1:1000 Solution of 'Caprokol' hexylresorcinol) is supplied in convenient five-ounce and twelve-ounce bottles.



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The SQUIBB ANGLE TOOTHBRUSH

E-R-SQUIBB & SONS, NEW YORK

THE Squibb Angle Toothbrush is demonstrably a most adaptable, easily handled, efficient toothbrush. It achieves the multiple effectiveness of a number of individual-purpose brushes, for the bristles can reach all exposed surfaces of every tooth freely and easily.



Two angles of the Squibb Angle Toothbrush are responsible for its effectiveness. The "Mouth-Mirror" Angle serves to bring the brush into the correct position for cleaning the inner surfaces of the teeth from the incisors to the last molars. The "Jog" Angle makes it possible to bring the brush head down to the gum line



while keeping the handle in practically horizontal position, thus facilitating cleaning the teeth.

The thin metal shank connecting the brush head with the handle is made of special rust-resisting alloy. The high quality, natural-tufted bristles are of a texture and resiliency that allow for necessary and safe massage of the gums. The size and shape of the brush are in accord with modern professional standards. Recommend the Squibb Angle Toothbrush. Its exceptional cleansing efficiency will please the users and assure greater cooperation from your patients.

he Remembered Tooth with the Squibb Angle Toothbrush

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REGULAR One Film Packets \$3.00 per gross (Slow)... Two Film Packets \$3.50 per gross SENSITEX One Film Packets \$4.00 per gross

SENSITEX One Film Packets \$4.00 per gross (Med. Fast) Two Film Packets \$4.75 per gross

Ask your dealer. If he does not carry, order direct. Send for free samples.

GEO. W. BRADY & CO.. 809 S. WESTERN AVE., CHICAGO. III.



GHER! Black Bristles

The DR. BUTLER BLACK BRISTLE BRUSH is made of the strongest bristle obtainable. In our opinion will outwear any ordinary bristle brush. Send 20c (to cover cost of packing and shipping) for your professional sample. Please specify hard or extra hard bristle.

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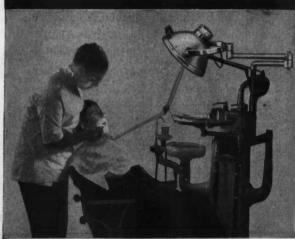
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Find out about them all... then decide which best suits your needs. Each is a "practice builder" and represents the ultimate in modern procedure.

Obtunding pain during sensitive dental procedure has always been the hope of the profession.

Today that hope is fulfilled; patients in every community in America can now have dental work done without fear or discomfort.

Leading dentists hold and build their practice and income with HEIDBRINK and OHIO apparatus for anesthesia and analgesia.



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Lhank you, GENTLEMEN!

A number of dentists have told us recently that they use Pro-phy-lac-tic Brand Tooth Powder for their own, personal tooth brushing. Many tell us they also use it in the office for mixing their prophylaxis pastes.

We believe this is as high a compliment as any dentifrice manufacturer

could hope to hear.

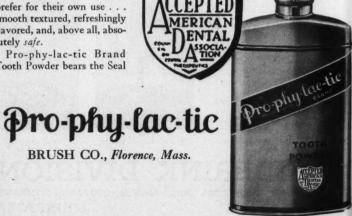
More than that, it is a goal we set ourselves when we started to manufacture tooth powder. For, from the be-

ginning, we have aimed to produce the sort of powder we believe most dentists would prefer for their own use . . . smooth textured, refreshingly flavored, and, above all, absolutely safe.

Pro-phy-lac-tic Brand Tooth Powder bears the Seal of Approval of the Council of Dental Therapeutics of the American Dental Association. In accordance with the standards of the Council, we have confined advertising to simple, clearcut facts. It has been sold strictly on its merits as a fine quality, tooth cleansing agent.

We believe, you too, will find Prophy-lac-tic Brand Tooth Powder exceptionally satisfactory. At all drug counters, in two sizes, 40¢ and 25¢.





The Correct Price of the Oculite is \$49.50

There was an unfortunate printer's mistake in the January Oculite advertisement. The price was mistakenly printed as \$45.00. The printer, the publisher and ourselves hope you will overlook the unfortunate error.

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Only the OCULITE provides SAFE DIFFUSED light. . . . It is not a spotlight or a beam light.

You need not take our word for it. Write us now for proof. We will send you statements by America's most prominent lighting and medical authorities who warn against spotlights and beam lights for prolonged use. Protect your eyes by using the OCULITE . . . it is your own personalized light. Price: \$49.50 f.o.b. Chicago.

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Our Part IN MAKING VITAMIN THERAPY DEPENDABLE



• Reliable vitamin products are essential to effective vitamin therapy. Thus, full potency is plainly the first concern of the responsible manufacturer. Recognizing this, Abbott employs every practical safeguard to insure meeting label claims fully and accurately.

Production methods for the different Abbott vitamin preparations—a group of products meeting most needs for supplementary vitamin intake—of course, are widely dissimilar. Typical, however, of the care with which Abbott vitamin products are made is that taken throughout the manufacture of Abbott's Haliver Oil with Viosterol.

From beginning to end, the production of this well-known preparation is under exacting Abbott supervision. The oils are extracted from halibut livers by a process developed by original research. Production methods, tempered by Abbott's long experience, are subject to constant laboratory control.

The numerous bio-assays run in standardizing vitamin content are conducted in a modern air-conditioned laboratory where every useful refinement in technique and equipment to reduce error or variation is employed. As an additional protection, from representative released lots, samples are kept and bio-assayed at regular intervals to verify the stability of that awaiting sale on the druggist's shelf.

Today, the name Abbott is writ-

Today, the name Abbott is written on countless prescriptions for vitamin products. Careful dentists realize this simple means offers a truly effective way to protect their patients from the chance of obtaining products of inferior quality.

Abbott Vitamin Products Include:

Haliver Oil Plain
Haliver Oil with Viosterol
Nicothic Acid • Thlamin Chloride
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Viosterol in Oil • Cod Liver Oil
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Strong ... lightweight ... beautiful

DENTISTRY'S FINEST PARTIAL DENTURE CASTING GOLD

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Like a sturdy Klondiker in enduring dependability

WILLIAMS Klondiker

Casts to perfection, yielding a sharp-margined inlay, slightly burnishable. A hard, general purposé gold. Rich gold color. Complies with A. D. A. specification No. 5, type C.

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STERASEPTIC COAGULENT

and

STERODENT CLEANSER

STERODENT CLEANSER the STEP TECHNIQUE

OPENS New FIELDS OF PATIENT TIE-IN

The successful use of Steraseptic Coagulent in the "2 STEP PRO-PHYLACTIC TECHNIQUE" has prompted thousands of dentists to use Steraseptic mouth cleanser throughout their practice.

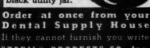
- So many patients have inquired about Steraseptic mouth cleanser that many dentists now give two tablets (enough for a pint of solution) for patients' use between visits in progressive work, after operative cases and to aid healing.
- This added attention to the patients' comfort and well-being is a sound practice-builder.

For your convenience and economy, we have arranged the following special offer so that you may put this practical idea to work at a modest cost.

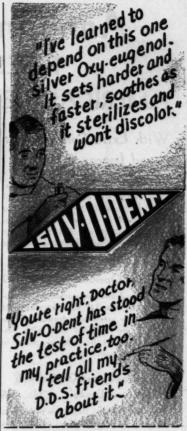
100 TABLETS **\$2**

INCLUDES Handsome

Handsome scarlet and black utility jar.



STERILE PRODUCTS CO., Inc. San Diego, California



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Announcing . . . THREE NEW AMERICAN DENTAL CABINETS

With Extra Conveniences and Improved Design

Their rounded corners and stream lined design will give new beauty to your office, and they have Catalin drawer pulls . . . a new, easy-to-clean, alcohol resistant material. Send in the coupon for complete description of their many other features.

For Easy Operation . . . No. 147

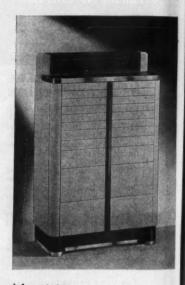
For easy drawer operation we recommend the No. 147 Cabinet shown at right. The steelwood drawers of the cabinet are equipped with roller suspension so that they glide in and out of the cabinet easily.

Only Low-Priced Cabinet with Wood-Steel Drawers . . . No. 149

Now, for the first time, it is possible to offer a low-priced cabinet of American quality with wood-steel drawers . . . the No. 149 Cabinet. See page opposite.

Portable Cabinet for Greater Convenience . . . No. 151

The success of the double-side No. 146, Portable Cabinet has led us to design the new No. 151 Portable Cabinet with eight full-width drawers on one side only. Equipped with large, easyrolling casters.



No. 147 . . . With Roller Suspension Drawers

- Rounded Corners
- Moderne Design
- Roller Suspension Drawers
- New, Easy-to-clean Catalin Pulls
- Cement Tray
- Lead-lined Film Box
- 20 Glass Trays
- Disappearing Medicine Compartment
- 10 Full-width Wood-Steel Drawers
- Silent Drawer Construction
- Individually Dust-proofed Drawers

THE AMERICAN CABINET CO., Two Rivers, Wis.

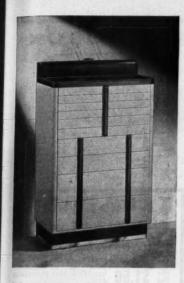
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No. 149 . . . The Only Low-Priced Cabinet with Wood-Steel Drawers

- 10 Wood-Steel Drawers
- Rounded Corners
- Moderne Design
- New, Easy-to-clean Catalin Pulls
 Silent Drawer Construction
- 18 Glass Trays

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- Disappearing Medicine Compartment
- Formica Working Surface

Send in the coupon for the New American Catalog describing these Three New Cabinets.

No. 149 Cabinet at left No. 151 Cabinet below



No. 151 . . . A New Portable Cabinet

- Mounted on Four Swivel Casters
- Drawers cannot slip out when Cabinet is moved or turned
- Round Corners
- Moderne Design
- New, Easy-to-clean Catalin Pulls
- Disappearing Medicine Compartment
- 8 Wood-Steel Drawers
- Silent Drawer Construction
- 24 Glass Trays
- One Working Slide
 One Slide with Stainless Steel-Tray

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THE AMERICAN CABINET CO., Two Rivers, Wis.



This new Catalog will give you complete information. Send in the coupon.

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Two Rivers, Wisconsin

Please send me full information on the three new American Cabinets.

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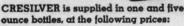
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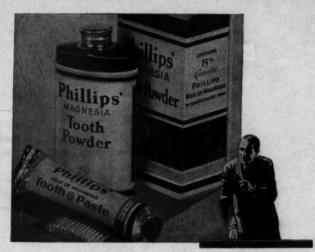
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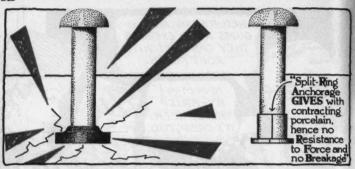


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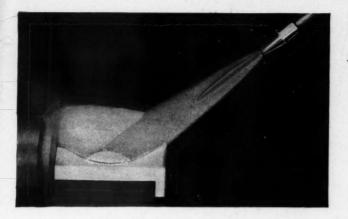
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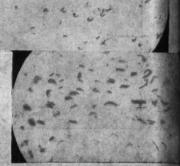
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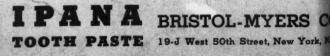
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